2003-2004

Expenditure Budget

Volume IV

Message from the Chair of the Conseil du trésor and Additional Information

Québec

103-07603/

2003-2004

Expenditure Budget

Volume IV

Message from the Chair of the Conseil du trésor and Additional Information

Conseil du trésor
Québec

ISSN 0706-0319
ISBN 2-551-21818-7
2nd edition
Legal Deposit, 2nd quarter 2003
Bibliothèque nationale du Québec

FOREWORD

A 2003-2004 Expenditure Budget and the related Annual Expenditure Management Plans were tabled in the National Assembly on March 11, 2003. The appropriation required for this budget were not voted, since the National Assembly was dissolved the next day. This 2003-2004 Expenditure Budget is being tabled in the National Assembly following the election of April 14, 2003.

INFORMATION ON THE 2003-2004 EXPENDITURE BUDGET

This Volume IV begins with a message from the Chair of the Conseil du trésor that presents the highlights of the forthcoming expenditure budget. The chapters that follow provide further information on the expenditure budget and other information on related topics.

In addition to this volume entitled "*Message from the Chair of the Conseil du trésor and Additional Information*", three other volumes comprise the information on the 2003-2004 Expenditure Budget:

Volume I: *Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly*

This Volume contains information on the National Assembly and Persons Appointed by the National Assembly, i.e. the Public Protector, the Auditor General, the Director General of Elections and the Lobbyists Commissioner.

Volume II: *Estimates of the Departments and Agencies*

This Volume presents the appropriations required by the government for the 2003-2004 fiscal year. It distinguishes between the expenditure budget and the capital budget. Appropriations are broken down by portfolio and program.

Volume III: *Annual Expenditure Management Plans of the Departments and Agencies*

This Volume consolidates the Annual Expenditure Management Plans in abridged form. A summary of the expenditure budget by portfolio appears at the beginning of this volume.

Table of Contents

Page

FOREWORD

MESSAGE FROM THE CHAIR OF THE CONSEIL DU TRÉSOR III

CHAPTER 1 – THE 2003-2004 EXPENDITURE BUDGET

The 2003-2004 Expenditure Budget In brief 3

1. The 2003-2004 Expenditure Budget 4
2. Change in program spending in 2003-2004 6
3. Economic weight of program spending 11
4. Change in program spending since the tabling of the 2002-2003 Expenditure Budget in March 2002 13

Appendix 1.1 : Change between 2003-2004 Expenditure Budget and the 2002-2003 probable expenditure 14

CHAPTER 2 – RESULTS FOR THE 2002-2003 FISCAL YEAR

Results for the 2002-2003 Fiscal Year In brief 19

1. The change in government expenditures in 2002-2003 20
2. The evolution in the 2002-2003 total expenditure forecast 21
3. The changes in appropriations authorized in 2002-2003 22

CHAPTER 3 – 2003-2004 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

2003-2004 Expenditure Budget breakdown by major category and beneficiary In brief 27

1. Expenditure breakdown overview 28
2. Remuneration expenditures 32
3. Operating expenditures 34
4. Capital expenditures 36
5. Interest expenditures 39
6. Support expenditures 43

7. Expenditures pertaining to the provision for bad debts and other provisions 45
Appendix 3.1 : Nature of the expenditure categories presented in this chapter 46
Appendix 3.2 : 2003-2004 Expenditure Budget – breakdown by major category 48
Appendix 3.3 : 2003-2004 Expenditure Budget – breakdown by beneficiary 49

CHAPTER 4 – PUBLIC SERVICE STAFF LEVEL

Public service staff level In brief 53

1. Public service staff level 54
2. Evolution of the public service staff level 55
3. The total staff level envelope for departments and agencies appearing in the 2003-2004 Expenditure Budget 56
4. Total staff level envelope of corporations and other agencies whose personnel is subject to the *Public Service Act* 57

Appendix 4.1 : Definitions 58
Appendix 4.2: Public service staff level: definition, terms and conditions 59
Appendix 4.3 : Change in total staff level of departments and agencies presented in the 2003-2004 Expenditure Budget 60
Appendix 4.4 : Total staff level envelope in 2002-2003 and 2003-2004 for departments and agencies appearing in the 2003-2004 Expenditure Budget 61
Appendix 4.5 : Total staff level envelope in 2002-2003 and 2003-2004 for corporations and other agencies whose personnel are subject to the *Public Service Act* 62

CHAPTER 5 - CONSOLIDATED GOVERNMENT EXPENDITURES AND RESULTS OF AGENCIES AND SPECIAL FUNDS

Consolidated expenditures In brief 65

1. Consolidated government expenditures 66
2. Results of agencies and special funds in 2003-2004 67

Appendix 5.1 : The government reporting entity 68
Appendix 5.2 : Changes in agencies and special funds 70
Appendix 5.3 : Results of agencies and special funds 73
Appendix 5.4 : Government corporations 77
Appendix 5.5 : Agencies and funds performing fiduciary activities 78

Table of Contents

APPENDIX

Appendix A : 2003-2004 Expenditure Budget: breakdown by missions 81

Appendix B : Economic and budgetary indicators
Appendix B.1: Changes over 15 years in selected indicators specific to Québec 92
Appendix B.2: Changes in Expenditures over 15 years 93
Appendix B.3: Expenditures by portfolio from 1989-1990 to 2003-2004 94

MESSAGE FROM THE CHAIR OF THE CONSEIL DU TRÉSOR

PRIORITY TO HEALTHCARE AND EDUCATION, AND REFOCUSING GOVERNMENT ACTION

As soon as it got down to business, the new government found that Québec public finances had taken a very imprudent course. It therefore had to react promptly to maintain a balanced budget and stabilize excessive spending growth. A government serving the public cannot accept a deficit in a period of growth.

The Government has repeatedly reiterated its intention to start realizing its commitments in the 2004-2005 fiscal year. By then, it will have undertaken a vast operation to reengineer government, which is meant to be an accurate reflection of government priorities and public expectations regarding the quality of services. Before setting this new course, however, it was essential to regain control.

The 2003-2004 Expenditure Budget pursues three objectives:

— *First, resolve the budget impasse;*

— *Second, stabilize spending;*

— *Third, establish suitable conditions to undertake the reengineering of the Government of Québec.*

1. *FIRST OBJECTIVE: RESOLVE A BUDGET IMPASSE THAT IS ONLY TOO REAL*

After the April 14 election, our government inherited a much shakier financial position than anything we could have imagined.

An allegedly balanced expenditure budget had been tabled on March 11, but as the report submitted by Mr. Guy Breton revealed, this was rather a budget that masked a $4.3 billion impasse.

Our government had to set to work quickly to resolve this impasse and redo a budget that could stabilize spending.

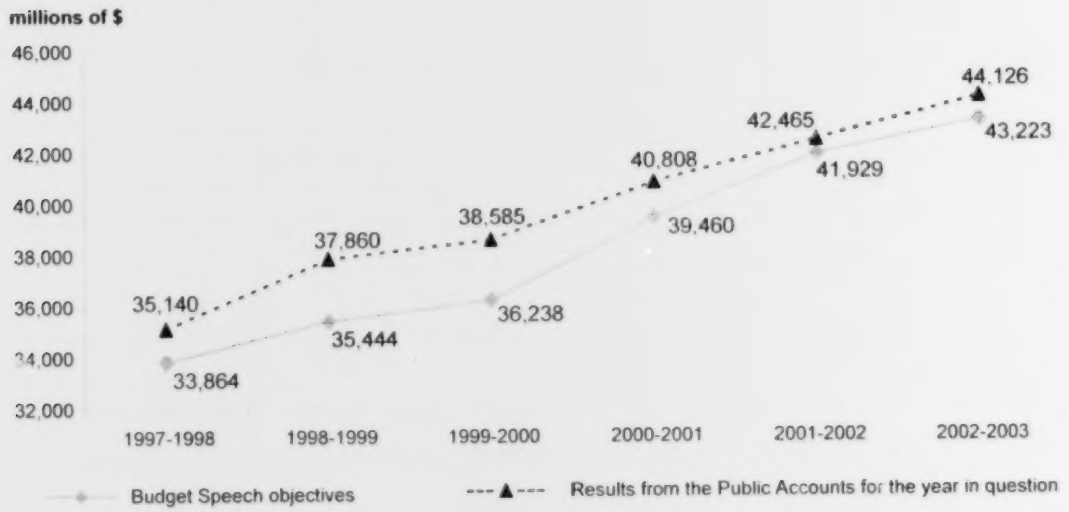
Over the past few weeks, my Cabinet colleagues and I rigorously reviewed all expenditures. This review allowed us to conclude that the previous government had lost both its sense of priorities and control over the budget commitments.

- *In the Budget tabled on March 11, the previous government announced fiscal and budgetary measures with an impact of $400 million. At the same time it forecast that these measures would be funded by savings on expenditures to be identified during the year.*

- *The previous government also tolerated an expenditure growth rate clearly higher than our neighbours have experienced. From 1997-1998 to 2002-2003, program spending increased an average annual rate of 4.4% in Québec, compared to 3.0% in Ontario and 2.8% in the Maritimes. Since most of this spending involved recurring expenditures, the previous government gambled on a proportional improvement of its revenues. Thus its financial balance was even more fragile.*

— *The previous government also had the habit of increasing its spending during the year. Since 1997-1998, the spending objective announced at the beginning of the year has been revised upward, sometimes considerably, on an annual basis. For example, additional expenditures in relation to the opening forecast amounted to $2.4 billion in 1998-1999 and $2.3 billion in 1999-2000. In the past fiscal year, which ended on March 31, 2003, these additional expenditures totalled $903 million, almost as much as the budget growth announced at the beginning of the year.*

RISE OF SPENDING OBJECTIVES DURING THE FISCAL YEAR



In short, the cumulative commitments over the past few years had become incompatible with medium-term maintenance of a balanced budget. Eventually, a financial correction would have become inevitable, unless an even heavier tax burden were imposed. Some will argue that the previous government knew this but did not have the will to act.

This is why we must act energetically to review some of the commitments made by the previous government. This is also why we must restrain the growth of government spending, starting now.

2. SECOND OBJECTIVE: STABILIZE SPENDING WHILE REFOCUSING THE GOVERNMENT ON ITS ESSENTIAL MISSIONS

The 2003-2004 Expenditure Budget lays the first milestones of a vast initiative to restore the health of public finances, making it possible to convert our government's action plan into reality in the years ahead. This means applying the brakes before making a turn. It's a matter of basic prudence.

A significant correction is made to resolve part of the budget impasse:

- *The measures announced in the March 11 budget have been cancelled, on the whole;*
- *The expenditure envelopes have been determined and funded rigorously, without anticipating savings targets to be achieved during the year;*
- *The program spending objective forecast in the March 11 budget has been reduced by nearly $800 million;*
- *Reallocations have been made to minimize the risks identified in the Breton Report and act on our commitments.*

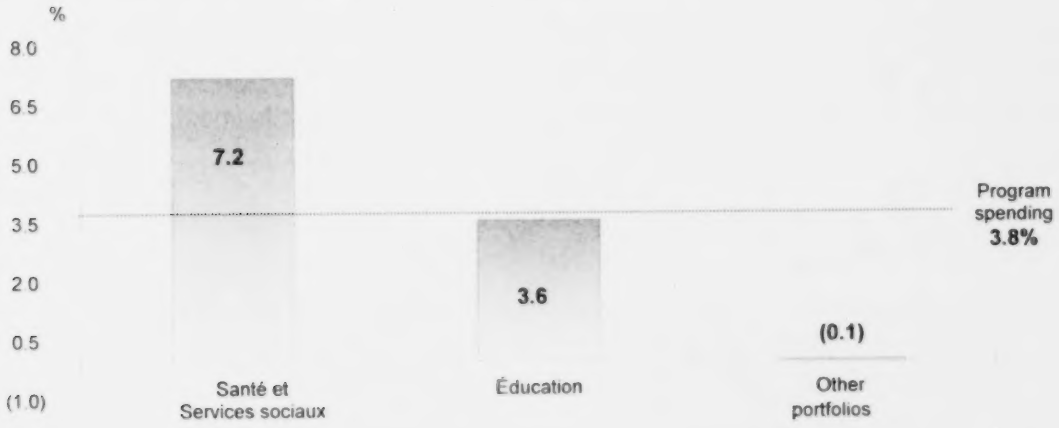
The 2003-2004 Expenditure Budget amounts to $52.7 billion, including $45.8 billion for program spending and $6.9 billion for debt service. The cost of debt service has increased by 5% since the previous fiscal year, due to the growth of government borrowing. This is a worrying trend, which it would be prudent to reverse. Contrary to what some may believe, the debt has increased by $10.9 billion since the zero deficit was achieved, reaching $108.6 billion at March 31, 2003.

The growth of program spending has been reduced from 5.6% to 3.8%. This rate compares to that of other Canadian provinces, where the average forecast is 3.9%. The growth rate is lower than that of the Québec economy. The weight of program spending in the economy declines to 17.9% from 18.2% in 2002-2003.

As a result of these reorganizations, this budget is an accurate reflection of our government's priorities. It conforms to our commitment to refocus government on essential missions and make health our number one priority.

Thus, all budget growth is allocated to the health and social services sector, up 7.2%, and the education sector, up 3.6%. For all other portfolios, the level of expenditures is kept stable compared to the previous fiscal year.

VARIATION OF PROGRAM SPENDING IN 2003-2004 BY SECTOR OF ACTIVITY



The growth of program spending has been reduced from 5.6% to 3.8%. This rate compares to that of other Canadian provinces, where the average forecast is 3.9%. The growth rate is lower than that of the Québec economy. The weight of program spending in the economy declines to 17.9% from 18.2% in 2002-2003.

As a result of these reorganizations, this budget is an accurate reflection of our government's priorities. It conforms to our commitment to refocus government on essential missions and make health our number one priority.

Thus, all budget growth is allocated to the health and social services sector, up 7.2%, and the education sector, up 3.6%. For all other portfolios, the level of expenditures is kept stable compared to the previous fiscal year.

VARIATION OF PROGRAM SPENDING IN 2003-2004 BY SECTOR OF ACTIVITY

- *SANTÉ ET SERVICES SOCIAUX*

In 2003-2004, the health and social service sector benefits from a budget envelope of $19.1 billion, or 41.7% of total program spending. Compared to the 2002-2003 probable expenditure, the increase is $1,287.4 million, more than three quarters of the growth of program spending.

In addition to covering the growing cost of services, the additional resources allocated in 2003-2004 will make it possible to fund the initiatives announced by the Minister of Health and Social Services on May 22, 2003. These resources will particularly serve to solve the problem of emergency room congestion, reduce the waiting lists, and increase front-line services as well as home care and shelter for functionally dependent seniors. Finally, they will allow the establishment of early stimulation services for autistic children in Québec.

- *ÉDUCATION*

The envelope allocated for the education sector in 2003-2004 is nearly $11.5 billion, representing $400 million of growth over the previous fiscal year. These additional resources will fund the rising cost of services and current initiatives to improve academic success.

- *OTHER PORTFOLIOS*

The resources allocated to other portfolios total $15.2 billion. Considered as a whole, these total expenditures have remained stable compared to the previous fiscal year. The more detailed picture shows that spending has been tightened for most portfolios, that some activities have benefited from targeted additions, and that others have been the object of major streamlining.

In this last category, we should mention the resources mobilized by the Québec Government to support the development and growth of businesses. These resources were disproportionate in scope, of dubious effectiveness and excessively complex. Moreover, these initiatives led the Government to incur major risks, stray from its essential missions and compromise its ability to make appropriate choices. The 2003-2004 Expenditure Budget thus marks a first series of strategic choices in this regard, which will have the consequence of limiting costs and the perverse effects and inequities of abusive interventionism.

The appropriations allocated to the mission of support for culture have been preserved and even increased, in line with the Québec Government's responsibility to ensure the vitality of the only French-speaking culture in North America. Québec culture is not only a reflection of our identity, but a crucial dimension of our prosperity. Culture is closely linked to Québec's economic development. Here at home, it contributes to our quality of life. Abroad, it fuels our pride and pays tribute to our originality.

Despite the difficult choices and the efforts required, the government has taken care to spare our least affluent fellow citizens. Moreover, the government will respect its commitments to the Société de gestion du Fonds jeunesse. Additional amounts are notably provided to facilitate access to housing.

Additional targeted amounts have also been allocated in priority areas, particularly:

- *assistance to families and children for the development of childcare spaces;*
- *financing investments in the road system at the Ministère des Transports;*
- *commitments relative to agreements with First Nations at the Conseil exécutif.*

3. *THIRD OBJECTIVE: UNDERTAKE THE REENGINEERING OF THE GOVERNMENT OF QUÉBEC*

The choices made in the 2003-2004 Expenditure Budget are only a first step to stabilize spending. We will have to go farther to clear the budget room that will allow us to fulfill the commitments for which the public elected us.

A vast majority of our fellow citizens have come to the conclusion that the Québec Government has, over time, become both too centralized and spread too thin. They have the impression that government is taking on too many responsibilities, at the same time that it is poorly performing essential missions that they really care about.

Therefore, in collaboration with my colleagues, I will soon begin a vast operation to reengineer government. All government departments and agencies will be invited, as part of an orderly approach, to conduct an exhaustive review of government initiatives and activities. They will have the mandate to evaluate, without complacency or bias, the relevance of each of these programs and their adequacy to the new government's orientations.

This process will invite the departments to answer the following five questions:

- *Role of the government: Does this program still respond to a mission of the government?*
- *Effectiveness: Does this program achieve its objectives?*
- *Efficiency: Could this program be delivered in another way at a lower cost while preserving the quality of public service?*
- *Subsidiarity: Which body can best assume management of this program?*
- *Financial capacity: Are there means to assume the costs of this program or must its scope be reviewed?*

This is a rigorous approach without rigidity. The new government will not spread itself thin. It is prepared to make clear-minded, courageous and necessary choices.

We have a vision of a government that targets more precisely, that refrains from wall-to-wall solutions, and that does not act alone. New methods will have to be instituted, if not accentuated. Public-private partnership is a good example. This does not mean privatization, but taking advantage of opportunities for a closer relationship with the private sector to benefit from its expertise and share the risks better. Many highly conclusive examples can be found elsewhere in the world. They are avenues to explore to renew the functioning of government.

Another example is E-Government. The objective is to take advantage of the new means of communication available, not only to do better at lower cost, but to make access to government services easier. This is a way to serve Quebecers and make life easier for them.

The success of such an approach of reengineering government cannot be guaranteed without an active and sustained commitment from the people who deliver services to the public. The renewal of government depends on their know-how and their ability to imagine changes that bring us together. We know that we will be able to rely on their expertise and on their willingness to serve their fellow citizens.

Over the next few years, numerous retirements will lead to a major renewal of government employees in every job category. This renewal will be a concrete opportunity for us to prove that Québec is an open, welcoming and tolerant society. We plan to take on this challenge by ensuring that the Québec Government reflects to the extent possible our society's diversity.

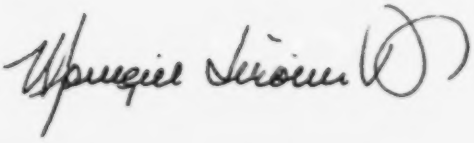
4. CONCLUSION

The budget impasse that prevailed the day after the elections has compelled the Government to act quickly to stabilize its financial position and restrain the pace of spending.

The 2003-2004 Expenditure Budget is therefore a stabilization budget. It is influenced by the need to maintain a balanced budget while reducing the growth of spending and areas of risk. Everyone will agree that this budget will not be achieved without effort. Everyone will agree that this effort could not have been avoided much longer.

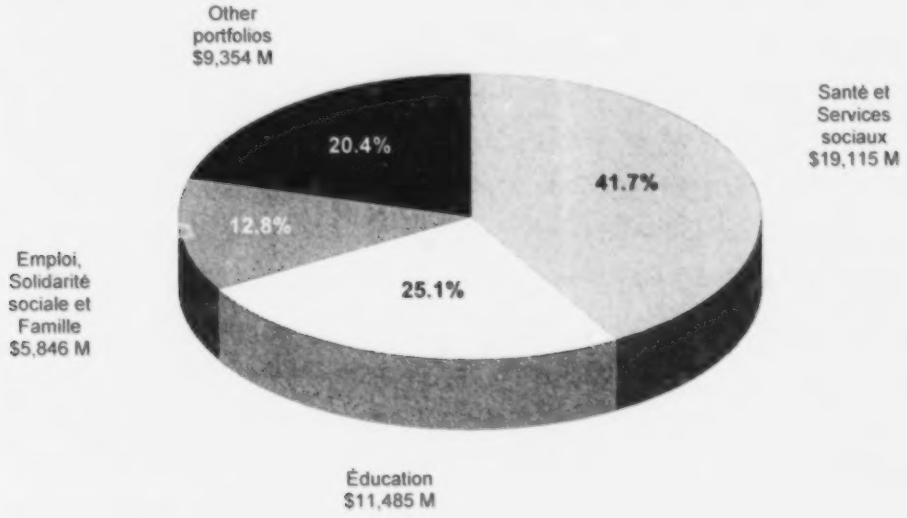
This budget also opens the way to reconsideration of the role of government in meeting the public's expectations. The Government will address the issue of reengineering itself to refocus on its essential missions and ensure a sustainable balanced budget. The time is right. Public sector personnel are in a renewal phase, the technological tools are available and citizens have a clear desire for change.

This first budget lays the foundations of a new model of government for Québec: a less prodigal government that has regained its sense of priorities and that does not hesitate to make difficult choices to better serve the public.

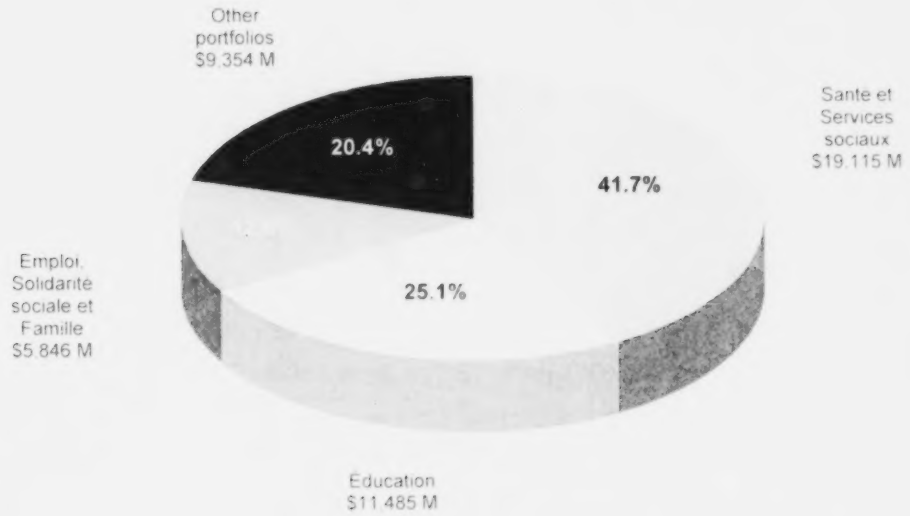


MONIQUE JÉROME-FORGET

ALLOCATION OF PROGRAM SPENDING IN 2003-2004: $45,800 MILLION



ALLOCATION OF PROGRAM SPENDING IN 2003-2004: $45,800 MILLION



CHAPTER 1

THE 2003-2004 EXPENDITURE BUDGET

THE 2003-2004 EXPENDITURE BUDGET
IN BRIEF

- Total government expenditures amount to $52.7 billion in 2003-2004. Of this amount, $45.8 billion is allocated to program spending and $6.9 billion to the debt service.

- The growth in program spending is $1.7 billion over the previous fiscal year. This represents an increase of 3.8%, which is less than the 5.2% growth rate forecast for the gross domestic product (in current dollars) in 2003.

- The "Santé et Services sociaux" portfolio sees its expenditure budget increase by $1.3 billion, more than three quarters of the growth of program spending in 2003-2004. This portfolio now accounts for nearly 42.0% of total program spending.

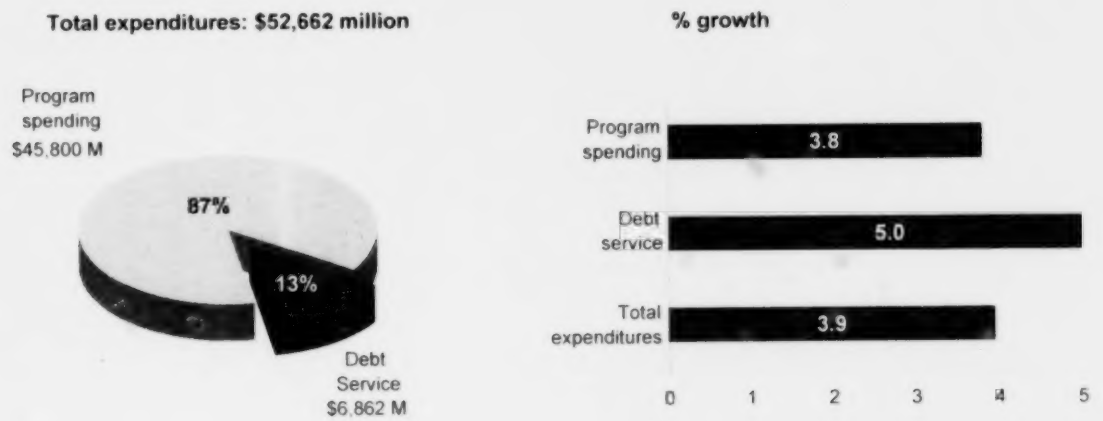
- The "Éducation" portfolio obtains about one quarter of expenditure growth, or nearly $400.0 million, while other portfolios see their expenditures remain nearly stable.

- The weight of program spending in the Québec economy amounts to 17.9%, compared to 18.2% in 2002-2003. The weight of program spending, excluding health and social services expenditures, decreases from 10.8% to 10.4%.

1. THE 2003-2004 EXPENDITURE BUDGET

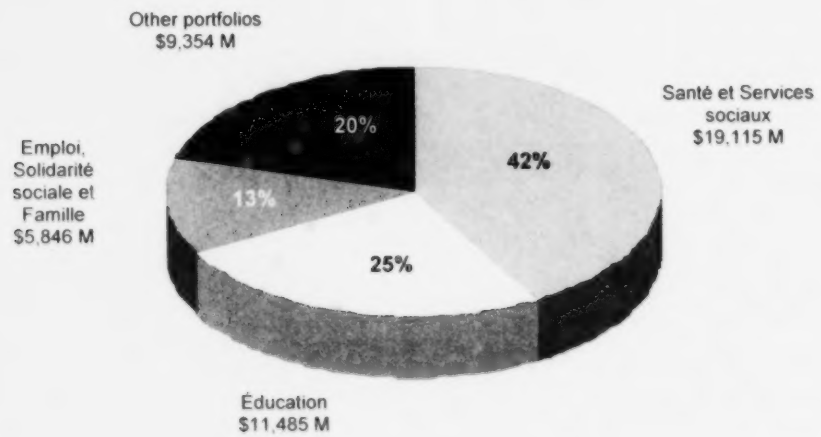
- The government expenditure budget amounts to $52,662.0 million, including $45,800.0 million for program spending and $6,862.0 million for the debt service.
- In 2003-2004, for each dollar of revenue from Québec taxpayers, 87 cents are used to pay for program spending and 13 cents to fund the debt service.
- Program spending grows by 3.8% in 2003-2004, while the debt service grows by 5.0%.

Graph 1.1 : ALLOCATION AND GROWTH OF EXPENDITURES IN 2003-2004



- Nearly 80.0% of program spending is allocated to three portfolios:
  - The "Santé et Services sociaux" portfolio accounts for 42% of program spending, with a budget of $19,115.1 million;
  - The "Éducation" portfolio, with a budget of $11,485.3 million, represents one quarter of program spending;
  - With a budget of $5,845.5 million the "Emploi, Solidarité sociale et Famille" portfolio benefits from 13% of program spending.
- The other portfolios account for 20% of program spending.

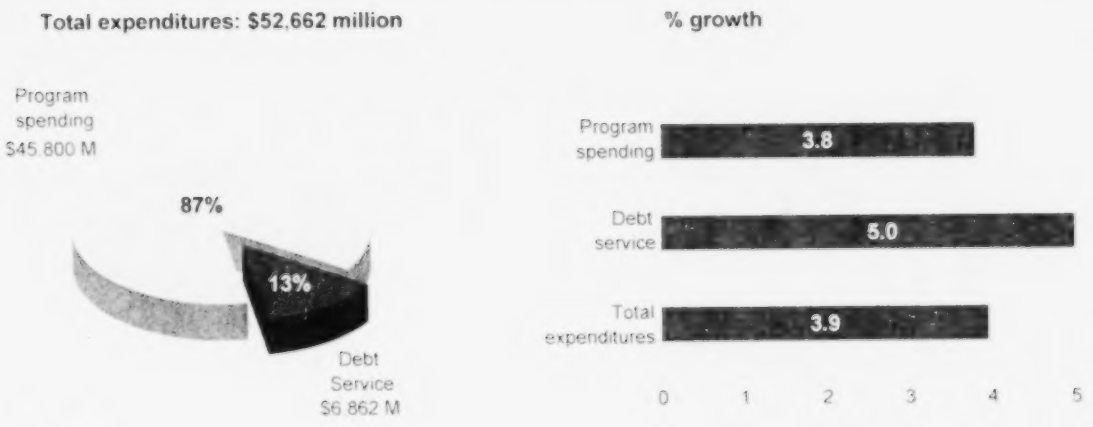
Graphic 1.2 : **ALLOCATION OF PROGRAM SPENDING IN 2003-2004: $45,800 MILLION**



1. THE 2003-2004 EXPENDITURE BUDGET

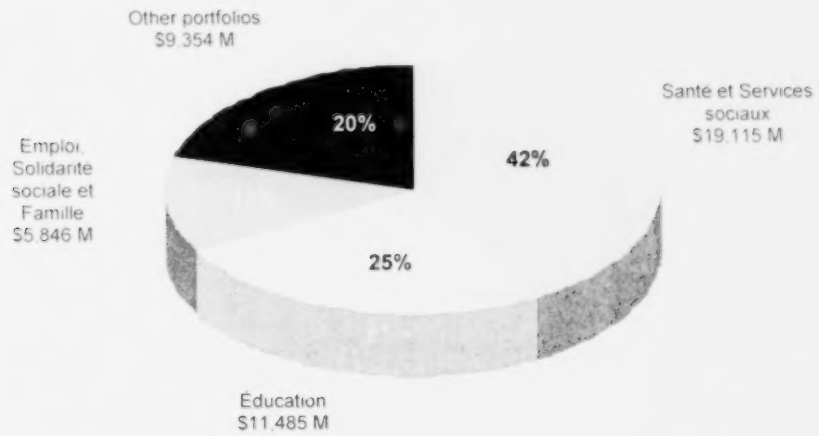
- The government expenditure budget amounts to $52,662.0 million, including $45,800.0 million for program spending and $6,862.0 million for the debt service.
- In 2003-2004, for each dollar of revenue from Québec taxpayers, 87 cents are used to pay for program spending and 13 cents to fund the debt service.
- Program spending grows by 3.8% in 2003-2004, while the debt service grows by 5.0%.

Graph 1.1 : **ALLOCATION AND GROWTH OF EXPENDITURES IN 2003-2004**



- Nearly 80.0% of program spending is allocated to three portfolios:
  - The "Santé et Services sociaux" portfolio accounts for 42% of program spending, with a budget of $19,115.1 million;
  - The "Éducation" portfolio, with a budget of $11,485.3 million, represents one quarter of program spending;
  - With a budget of $5,845.5 million the "Emploi, Solidarité sociale et Famille" portfolio benefits from 13% of program spending.
- The other portfolios account for 20% of program spending.

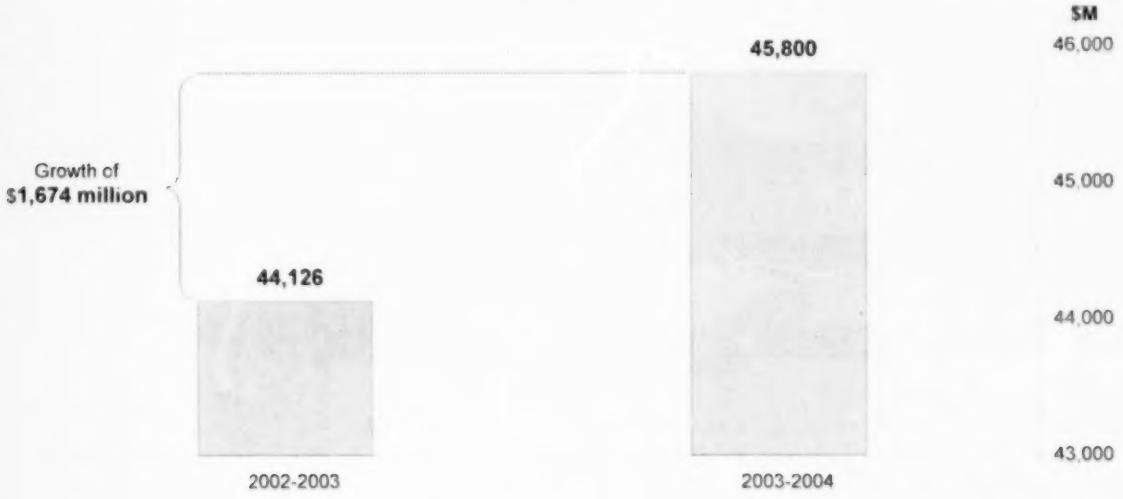
Graphic 1.2 : **ALLOCATION OF PROGRAM SPENDING IN 2003-2004: $45,800 MILLION**



2. CHANGE IN PROGRAM SPENDING IN 2003-2004

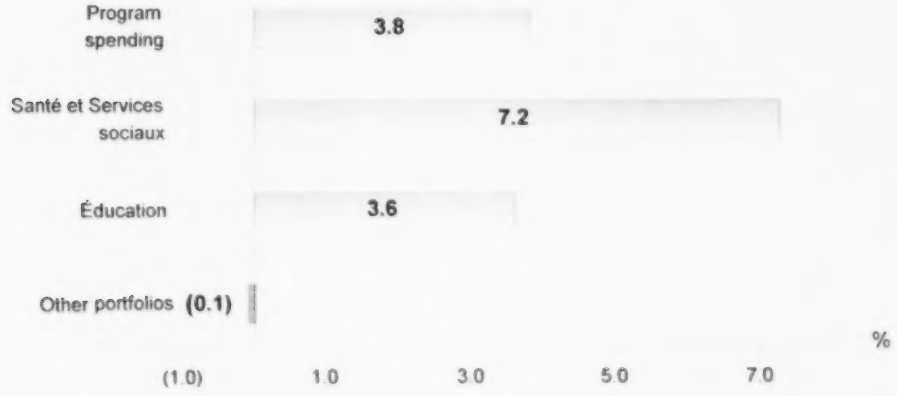
- In 2003-2004, program spending totals $45,800.0 million, compared to $44,126.0 million in 2002-2003.
- Compared to the 2002-2003 fiscal year, the increase is 3.8% or $1,674.0 million.

Graph 1.3 : CHANGE IN PROGRAM SPENDING IN 2003-2004



- The $1,674.0 million growth in program spending in 2003-2004 is found in two portfolios:
  - — $1,287.4 million in the "Santé et Services sociaux" portfolio, for an increase of 7.2%;
  - — $397.5 million in the "Éducation" portfolio, for a growth rate of 3.6%.
- Expenditures for all other portfolios remain stable in relation to the previous fiscal year.

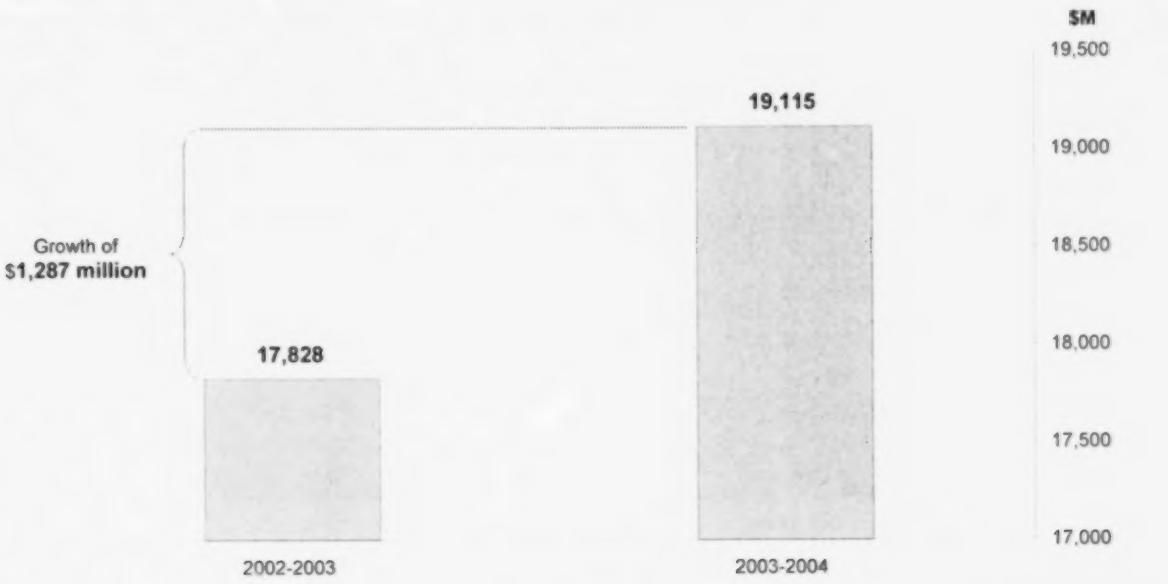
Graph 1.4: CHANGE IN PROGRAM SPENDING IN 2003-2004 BY SECTOR OF ACTIVITY



SANTÉ ET SERVICES SOCIAUX

- In 2003-2004, the health and social services sector benefits from a budget of $19,115.1 million, or 41.7% of total program spending.
- In relation to the 2002-2003 probable expenditure, the increase is $1,287.4 million, or 7.2%.
- In relation to the budget of $17,456.2 million forecast at the beginning of the 2002-2003 fiscal year, growth is $1,658.9 million.
- The additional resources allocated in 2003-2004 will make it possible to fund the rising cost of services. They include the $240.0 million in funding announced by the Minister of Health and Social Services on May 22, 2003, particularly to solve the problem of emergency room congestion, reduce waiting times, and increase front-line services, home care and shelter for functionally dependent seniors.

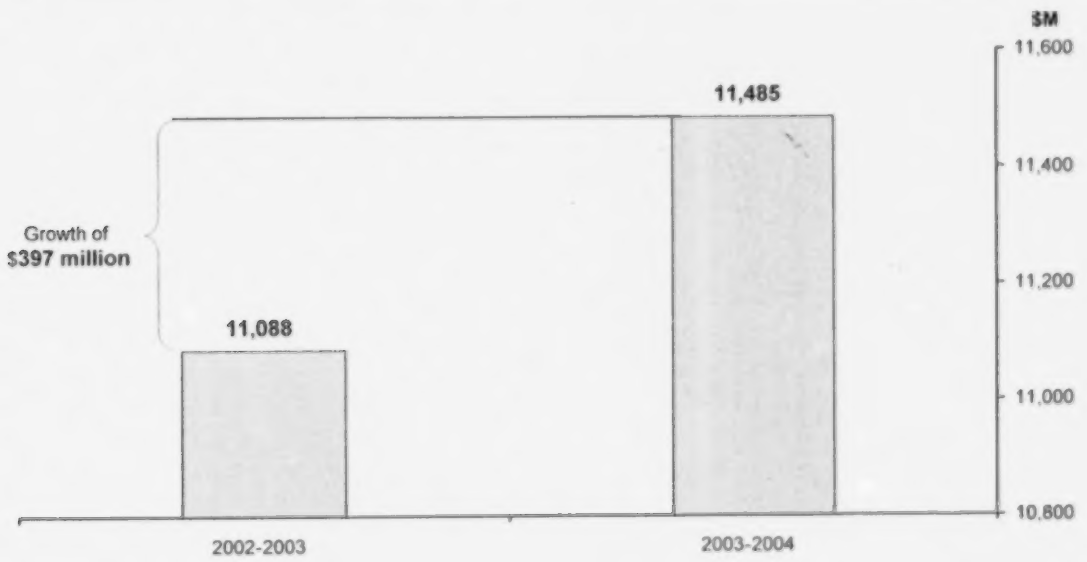
Graph 1.5 : **GROWTH OF EXPENDITURES IN THE HEALTH AND SOCIAL SERVICES SECTOR IN 2003-2004**



ÉDUCATION

- The 2003-2004 budget for the education sector amounts to $11,485.3 million, compared to $11,087.8 million in 2002-2003.
- The additional funding allocated to education in 2003-2004 totals $397.5 million, for an increase of 3.6%.
- These additional resources make it possible to fund the rising cost of services and some current initiatives to improve the school success rate.

Graph 1.6: GROWTH OF EXPENDITURES IN THE EDUCATION SECTOR IN **2003-2004**



OTHER PORTFOLIOS

- Excluding "Santé et Services sociaux" and "Éducation", the resources allocated to other portfolios represent a total of $15,199.6 million in 2003-2004.

- The overall expenditures of other portfolios remain stable, decreasing by only $10.9 million or 0.1%.

- Although stable when considered overall, most other portfolios have seen their budgets reduced, with the sharpest decrease in the Ministère du Développement économique et régional. Nonetheless, within the various portfolios, significant additional appropriations have been allocated to some programs, including the following:

  — $113.0 million for the Road Network Preservation and Improvement Fund at the Ministère des Transports;

  — $103.4 million for Family and Child Services at the Ministère de l'Emploi, Solidarité sociale et Famille;

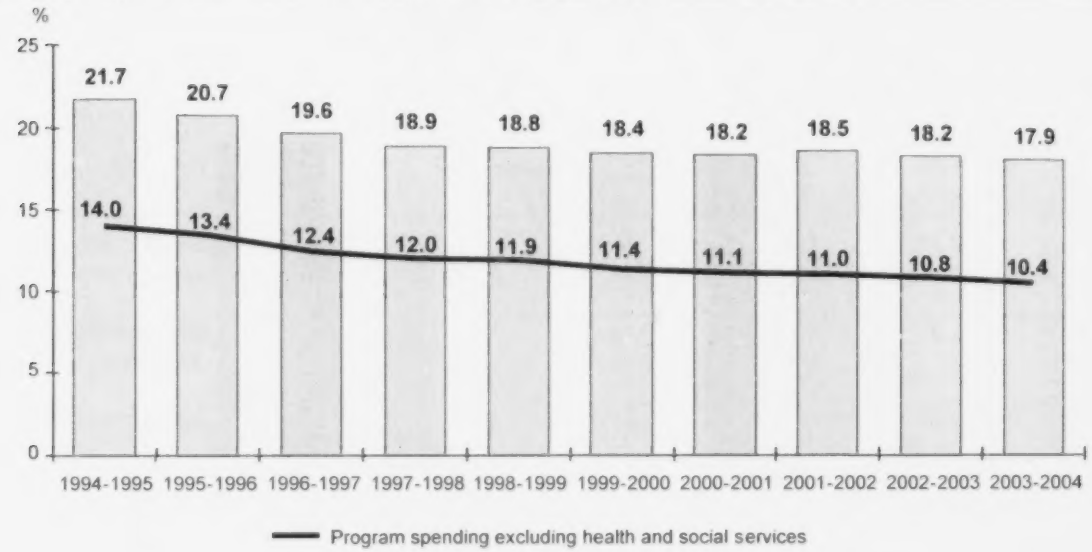
  — $48.1 million for Native Affairs at the Conseil exécutif.

Graph 1.7: CHANGE IN EXPENDITURES OF OTHER PORTFOLIOS IN 2003-2004

3. ECONOMIC WEIGHT OF PROGRAM SPENDING

- In 2003-2004, program spending amounts to $45,800.0 million, while the gross domestic product (in current dollars) stands at $255,460.0 million. The weight of program spending in relation to the GDP is therefore 17.9%.
- Since 1994-1995, the economic weight of program spending has dropped from 21.7% to 17.9%.
- Excluding expenditures for health and social services, the weight of program spending in relation to the GDP represents 10.4% in 2003-2004, compared to 14.0% in 1994-1995.

Graph 1.8: GROWTH OF PROGRAM SPENDING AS A PERCENTAGE OF THE GROSS DOMESTIC PRODUCT



OTHER PORTFOLIOS

- Excluding "Santé et Services sociaux" and "Éducation", the resources allocated to other portfolios represent a total of $15,199.6 million in 2003-2004.

- The overall expenditures of other portfolios remain stable, decreasing by only $10.9 million or 0.1%.

- Although stable when considered overall, most other portfolios have seen their budgets reduced, with the sharpest decrease in the Ministère du Développement économique et régional. Nonetheless, within the various portfolios, significant additional appropriations have been allocated to some programs, including the following:

  — $113.0 million for the Road Network Preservation and Improvement Fund at the Ministère des Transports;

  — $103.4 million for Family and Child Services at the Ministère de l'Emploi, Solidarité sociale et Famille;

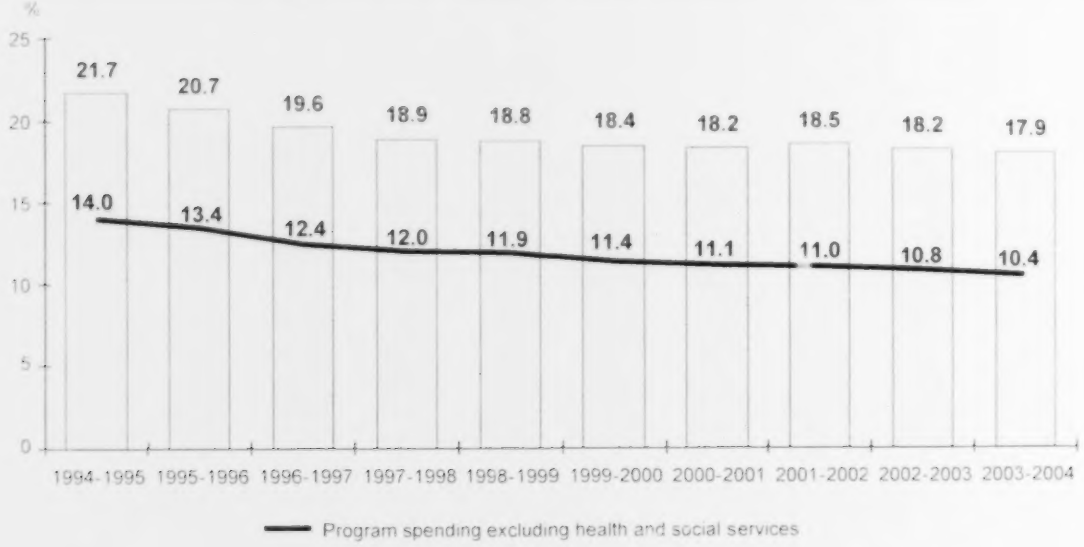
  — $48.1 million for Native Affairs at the Conseil exécutif.

Graph 1.7: CHANGE IN EXPENDITURES OF OTHER PORTFOLIOS IN **2003-2004**

3. ECONOMIC WEIGHT OF PROGRAM SPENDING

- In 2003-2004, program spending amounts to $45,800.0 million, while the gross domestic product (in current dollars) stands at $255,460.0 million. The weight of program spending in relation to the GDP is therefore 17.9%.
- Since 1994-1995, the economic weight of program spending has dropped from 21.7% to 17.9%.
- Excluding expenditures for health and social services, the weight of program spending in relation to the GDP represents 10.4% in 2003-2004, compared to 14.0% in 1994-1995.

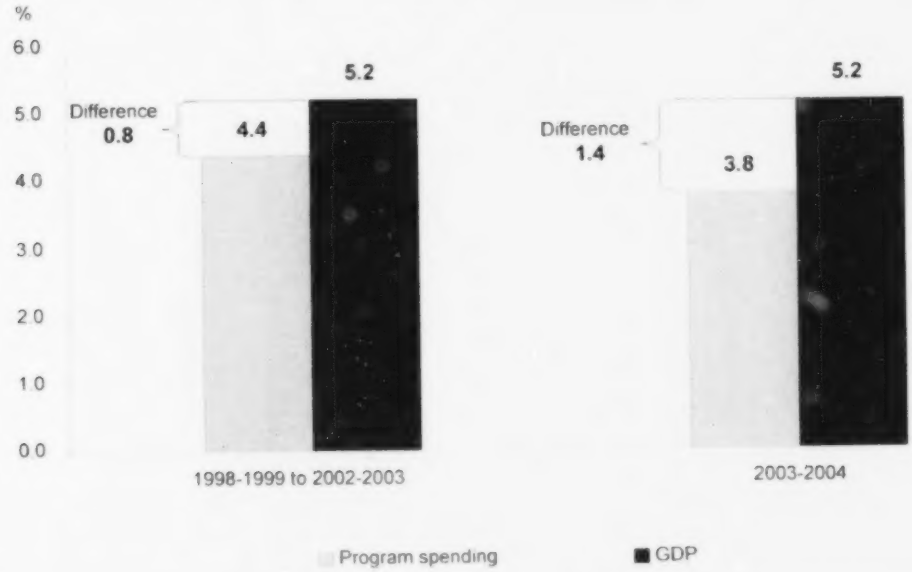
Graph 1.8: GROWTH OF PROGRAM SPENDING AS A PERCENTAGE OF THE GROSS DOMESTIC PRODUCT



- In 2003-2004, budget growth is 1.4 points lower than economic growth, because program spending is increasing by 3.8%, compared to 5.2% for the gross domestic product (in current dollars).

- In comparison, for the period from 1998-1999 to 2002-2003, the GDP (in current dollars) increased at an average annual rate of 5.2%, while program spending rose by 4.4%, a difference of 0.8 points.

Graph1.9: **GROWTH OF PROGRAM SPENDING AND OF THE GROSS DOMESTIC PRODUCT**



4. CHANGE IN PROGRAM SPENDING SINCE THE TABLING OF THE 2002-2003 EXPENDITURE BUDGET IN MARCH 2002

- When the 2002-2003 Expenditure Budget was tabled in the National Assembly in March 2002, program spending for 2002-2003 amounted to $43,223.0 million. The additional expenditures incurred during the year totaled $903.0 million, which increased the expenditure to $44,126.0 million.

- For 2003-2004, the forecast expenditure is $45,800.0 million, which represents growth of $1,674.0 million in relation to the 2002-2003 probable expenditure.

Table 1.1 : CHANGE IN PROGRAM SPENDING SINCE THE TABLING OF THE **2002-2003** EXPENDITURE BUDGET

	Santé et Services sociaux	Éducation	Other portfolios	Total
	$M	**$M**	**$M**	**$M**
2002-2003 Expenditure Budget - March 2002[1]	17,456.2	11,143.8	14,623.0	43,223.0
+ 2002-2003 variation	371.5	(56.0)	587.5	903.0
2002-2003 Probable Expenditure	17,827.7	11,087.8	15,210.5	44,126.0
+ 2003-2004 growth	1,287.4	397.5	(10.9)	1,674.0
2003-2004 Expenditure Budget	19,115.1	11,485.3	15,199.6	45,800.0

[1] Expenditure corrected according to the new portfolio structure in force effective 2003-2004.

APPENDIX 1.1

CHANGE BETWEEN THE 2003-2004 EXPENDITURE BUDGET AND THE 2002-2003 PROBABLE EXPENDITURE [1]

	2003-2004 Expenditure Budget	2002-2003 Probable [2] Expenditure	Variation	
	$M	**$M**	**$M**	**%**
National Assembly [3]	91.6	91.6	-	-
Persons Appointed by the National Assembly [3]	102.0	63.6	38.5	60.5 [4]
Affaires municipales, Sport et Loisir	1,580.8	1,587.6	(6.7)	(0.4)
Agriculture, Pêcheries et Alimentation	632.8	641.2	(8.4)	(1.3)
Conseil du trésor et Administration gouvernementale	655.4	450.2	205.2	2.2 [5]
Conseil exécutif	202.3	115.4	86.9	(8.0) [6]
Culture et Communications	497.9	491.7	6.2	1.3
Développement économique et régional	848.1	1,064.6	(216.5)	(20.3) [7]
Éducation	11,485.3	11,087.8	397.5	3.6
Emploi, Solidarité sociale et Famille	5,845.5	5, 951.9	(106.4)	(1.8)
Environnement	179.1	177.3	1.8	1.0
Finances [8]	215.7	146.7	69.0	0.9 [9]
Justice	549.7	541.9	7.8	1.4
Relations avec les citoyens et Immigration	205.9	246.3	(40.4)	(16.4) [10]
Relations internationales	108.5	110.5	(2.0)	(1.8)
Ressources naturelles, Faune et Parcs	462.7	506.7	(44.0)	(8.7)
Revenu	630.2	655.2	(25.0)	(3.8)
Santé et Services sociaux	19,115.1	17,827.7	1,287.4	7.2
Sécurité publique	832.2	871.4	(39.2)	(4.5)
Transports	1,495.8	1,427.0	68.8	4.8
Travail	63.3	69.8	(6.5)	(9.3)
PROGRAM SPENDING	45,800.0	44,126.0	1,674.0	3.8
DEBT SERVICE	6,862.0	6,536.0	326.0	5.0
TOTAL EXPENDITURES	52,662.0	50,662.0	2,000.0	3.9

Note: See next page for references

[1] The information only pertains to the expenditure budget and therefore does not include the consolidated agencies and special funds. It also excludes the Fixed Assets and Loans, Investments and Advances supercategories included in the capital budget appearing in Volume II of the 2003-2004 Expenditure Budget.

[2] The 2002-2003 probable expenditure has been adjusted to show it on the same basis as the 2003-2004 Expenditure Budget.

[3] The information pertaining to the appropriations, expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly is presented in Volume I.

[4] In the "Persons Appointed by the National Assembly" portfolio, the growth in relation to the probable expenditure is mainly due to the fact that the 2003-2004 expenditure budget of the *Administration of the Electoral System* program includes an amount of $46.0 million for the holding of general elections.

[5] In the "Conseil du trésor et Administration gouvernementale" portfolio, the percentage change has been calculated by excluding the *Contingency Fund* program from the 2003-2004 expenditure budget, because this program consists of appropriations that may be allocated to other portfolios during the fiscal year.

[6] In the "Conseil exécutif" portfolio, the percentage variation has been calculated by excluding from the 2003-2004 expenditure budget the provision for implementation of government communications projects and the *Native Affairs* program. Including the expenditure for this program, which increased from $51.6 million in 2002-2003 to $106.7 million in 2003-2004, the growth rate would be 43.3 %.

[7] In the "Développement économique et régional" portfolio, the percentage variation has been calculated by including in the 2003-2004 expenditure budget the provision for implementation of capital investment projects under the Private Investment and Job Creation Promotion Fund (FAIRE) program, since most of the transfers are made within the portfolio.

[8] For the purposes of this table, the government debt service is excluded from the expenditures of the "Finances" portfolio. In Volume II of the 2003-2004 Expenditure Budget and in the Annual Expenditure Management Plans of the departments and agencies, the expenditures of the "Finances" portfolio incorporate debt service.

[9] In the "Finances" portfolio, the percentage variation has been calculated by excluding from the 2003-2004 expenditure budget the provision for initiatives concerning revenue.

[10] In the "Relations avec les citoyens et Immigration" portfolio, the reduction in relation to the probable expenditure is mainly due to the end of the *National Reconciliation Program with the Duplessis Orphans*. Excluding this item, the reduction would be 7.8%.

CHAPTER 2

RESULTS FOR THE 2002-2003 FISCAL YEAR

RESULTS FOR THE 2002-2003 FISCAL YEAR IN BRIEF

- Government expenditures should reach $50,662.0 million for the 2002-2003 fiscal year, comprising $44,126.0 million for program spending and $6,536.0 million for the debt service.

- Forecast program spending increased by $903.0 million in relation to the amount appearing in the 2002-2003 Expenditure Budget. The additional expenditures incurred are found in two portfolios in particular: $371.5 million in the « Santé et Services sociaux » portfolio and $135.0 million in the « Emploi, Solidarité sociale et Famille » portfolio.

- The forecast debt service was reviewed upward by $39.0 million during the 2002-2003 fiscal year to reach $6,536.0 million.

1. THE CHANGE IN GOVERNMENT EXPENDITURES IN 2002-2003

- Total government expenditures should amount to $50,662.0 million for the 2002-2003 fiscal year, namely:
  - — $44,126.0 million for program spending;
  - — $6,536.0 million for the debt service.
- Total expenditures increased from $49,198.9 million in 2001-2002 to $50,662.0 million in 2002-2003, a growth rate of 3.0%.
- Program spending is up 3.8% as a result of additional expenditures of $903.0 million in relation to the forecast at the beginning of the year.
- The debt service is reduced by 2.3% relative to the preceding year.

Table 2.1: SUMMARY OF BUDGETARY EXPENDITURES[1]

	2001-2002	2002-2003	
			Variation in relation to 2001-2002
	$M	$M	%
Program spending			
— 2002-2003 Expenditure Budget (March 2002)	42,247.5	43,223.0	2.3
— Revisions[2]	264.9	903.0	-
Program spending (June 2003)	42,512.4	44,126.0	3.8
Debt service			
— 2002-2003 Expenditure Budget (March 2002)	6,732.0	6,497.0	(3.5)
— Revisions	(45.5)	39.0	-
	6,686.5	6,536.0	(2.3)
TOTAL EXPENDITURES	49,198.9	50,662.0	3.0

[1] The data in this table do not include the effect of consolidation of agencies and special funds.

[2] Program spending was adjusted on the basis of the 2003-2004 budgetary and financial structure. The adjustments required stem from the implementation of the family policy regarding reduced-rate day care places, which increased both revenue and expenditure by $8.9 million.

2. THE EVOLUTION IN THE 2002-2003 TOTAL EXPENDITURE FORECAST

- The total government expenditure forecast in 2002-2003 was revised upward since the tabling of the 2002-2003 Expenditure Budget, increasing from $49,720.0 million to $50,662.0 million.

- The level of program spending was increased by $903.0 million in relation to the initial forecast. The increase is explained by:

  — $371.5 million to the "Santé et Services sociaux" portfolio, particularly $118.0 million for the improvement of services and for salary costs in the network and $243.1 million for the Régie de l'assurance maladie, including the Prescription Drug Insurance Program;

  — $135.0 million to the "Emploi, Solidarité sociale et Famille" portfolio following the smaller then forecast decline in the number of households on employment assistance;

  — $396.5 million due to additional expenditures in all other portfolios, including $65.0 million for the "Transports" portfolio resulting from modifications to the distribution schedule of assistance for the local road system, $22.0 million for the "Relations avec les citoyens et Immigration" portfolio for the National Reconciliation Program with the Duplessis Orphans, $50.8 million for the "Affaires municipales, Sport et Loisir" portfolio and $81.3 million to the "Sécurité publique" portfolio.

- The debt service forecast was revised upward by $39.0 million. This revision is due, among other factors, to the fact that the Canadian dollar was weaker than forecast in 2002-2003 against certain currencies.

Table 2.2: EVOLUTION IN THE 2002-2003 EXPENDITURE FORECAST[1]

	Program spending	Debt service	Total expenditures
	$M	$M	$M
2002-2003 Expenditure Budget	43,223.0	6,497.0	49,720.0
PLUS: changes in the forecast			
— Santé et Services sociaux	371.5	-	371.5
— Emploi, Solidarité sociale et Famille	135.0	-	135.0
— Other additional expenditures[2]	396.5	39.0	435.5
PROBABLE EXPENDITURE	44,126.0	6,536.0	50,662.0

[1] The data in this table do not include the effect of consolidation of agencies and special funds.

[2] Program spending was adjusted on the basis of the 2003-2004 budgetary and financial structure.

3. THE CHANGES IN APPROPRIATIONS AUTHORIZED IN 2002-2003

- At the beginning of the 2002-2003 fiscal year, the appropriations tabled in the National Assembly totalled $50,606.8 million, or $44,109.8 million for program spending and $6,497.0 million for the debt service.

- Additional appropriations of $499.0 million were allocated during the 2002-2003 fiscal year. These estimates broke down as follows:

  — Supplementary estimates of $312.0 million were authorized by the National Assembly in December 2002, including $204.0 million for the "Santé et Services sociaux" portfolio and $108.0 million for the "Emploi, Solidarité sociale et Famille" portfolio. The supplementary estimates include voted appropriations of $183.0 million and permanent appropriations of $129.0 million;

  — A special warrant of $187.0 million was granted in March 2003. The special warrant served to fund expenditures incurred in four portfolios, namely $50.0 million for the "Santé et Services sociaux" portfolio, $50.0 million for the "Emploi, Solidarité sociale et Famille" portfolio, $65.0 million for the "Transports" portfolio and $22.0 million for the "Relations avec les citoyens et Immigration" portfolio.

- Moreover, permanent appropriations were revised upward by $144.3 million. This variation is essentially explained by additional expenditures at the Régie de l'assurance maladie and the increase in the debt service.

- Unexpended appropriations in 2002-2003 amount to $102.7 million and primarily result from lower costs of the Financial Assistance for Education program administered by the Ministère de l'Éducation.

- The 2001-2002 appropriations carried over to 2002-2003 amount to $38.7 million, or $9.0 million more than the amount forecast in the initial appropriations.

Table 2.3: RECONCILIATION BETWEEN APPROPRIATIONS AND PROBABLE EXENDITURE IN 2002-2003

	Program spending $M	Debt service $M	Total expenditures $M
INITIAL APPROPRIATION	44,109.8	6,497.0	50,606.8
Supplementary Estimates N° 1 2002-2003	312.0	-	312.0
Special Warrant N° 1 2002-2003	187.0	-	187.0
Permanent appropriations: variation	105.3	39.0	144.3
2001-2002 appropriations carried over to 2002-2003: variation	9.0	-	9.0
TOTAL APPROPRIATIONS	44,723.1	6,5360	51,259.1
LESS: Appropriations allocated to the capital budget	(705.0)	-	(705.0)
LESS: Unexpended appropriations	(102.7)	-	(102.7)
PLUS: Depreciation expenditures	201.7	-	201.7
PLUS : Adjustment[1]	8.9	-	8.9
PROBABLE EXPENDITURE	44,126.0	6,536.0	50,662.0

1 Program spending was adjusted on the basis of the 2003-2004 budgetary and financial structure.

CHAPTER 3

2003-2004 EXPENDITURE BUDGET
BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

2003-2004 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY IN BRIEF

- The government's 2003-2004 Expenditure Budget stands at $52,662.0 million, including:
  - — $45,800.0 million for program spending, or 87%;
  - — $6,862.0 million for debt service, or 13%.
- Remuneration accounts for 56% of program spending.
- Over 50% of program spending is paid to health and social service establishments and educational institutions.

1. EXPENDITURE BREAKDOWN OVERVIEW

BREAKDOWN OF EXPENDITURES BY SUPERCATEGORY

- The Expenditure Budget adds up to $52,662.0 million in 2003-2004.
- Broken down by supercategory, expenditures are allocated as follows:
  - 73% are "Transfer" expenditures;
  - 13% are allocated to debt service;
  - 14% are allocated to operating expenditures and other categories.

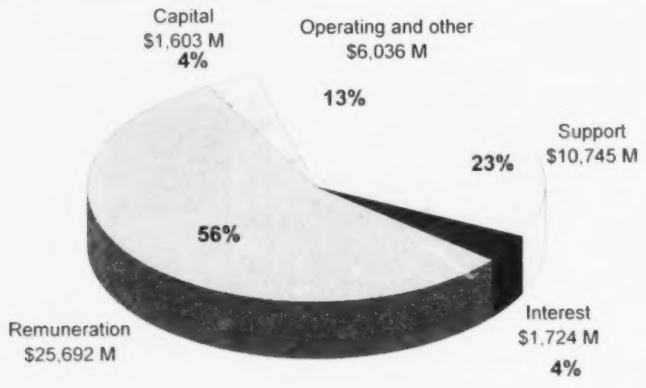
Table 3.1 : 2003-2004 EXPENDITURE BUDGET BY SUPERCATEGORY AND CATEGORY

	CATEGORIES						
	Remuneration	Operating	Capital	Interest	Support	Other	Total
SUPERCATEGORIES	**$M**	**$M**	**$M**	**$M**	**$M**	**$M**	**$M**
Remuneration	2,840.4	-	-	-	-	-	2,840.4
Operating	-	2,054.2	-	-	-	-	2,054.2
Transfers	22,378.1	3,595.5	1,305.2	1,517.0	9,841.0	-	38,636.8
Allocation to a special fund	473.4	162.6	297.4	207.0	904.3	-	2,044.7
Bad debts and other	-	-	-	-	-	223.9	223.9
Program spending	25,691.9	5,812.3	1,602.6	1,724.0	10,745.3	223.9	45,800.0
Debt service	-	-	-	6,862.0	-	-	6,862.0
TOTAL	25,691.9	5,812.3	1,602.6	8,586.0	10,745.3	223.9	52,662.0

BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

- Program spending adds up to $45,800.0 million, or 87% of government expenditures in 2003-2004.
- Broken down by category, program spending is allocated as follows:
  - 56% for remuneration expenditures;
  - 23% to support expenditures for individuals, businesses, government and parapublic agencies and other government partners;
  - 13% for operating expenditures and other;
  - 4% for capital expenditures;
  - 4% to provide for interest expenditures on subsidized debt.
- The nature of the expenditure categories is presented in Appendix 3.1.

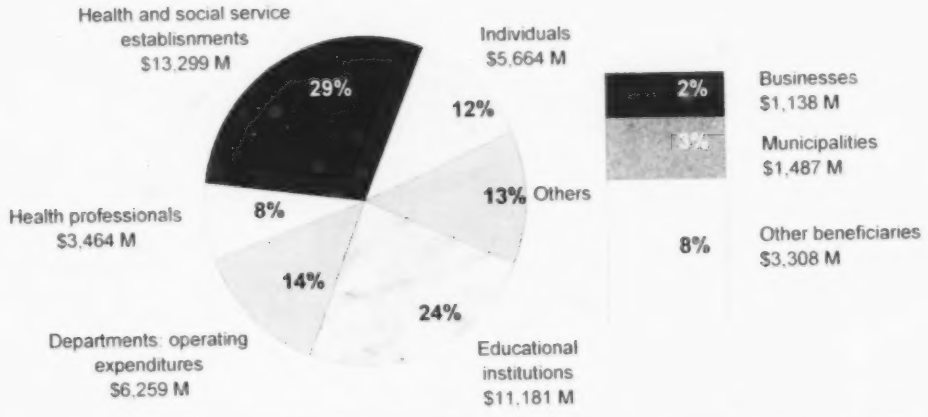
Graph 3.1: **2003-2004 PROGRAM SPENDING BY MAJOR CATEGORY: $45,800 MILLION**



BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

- Health and social service establishments, with $13,298.8 million, and educational institutions, with $11,180.6 million, together account for 53% of program spending forecast in 2003-2004.
- Department operating expenditures, at $6,258.8 million, account for 14% of program spending.
- A 13% portion of program spending, or $5,933.8 million, is allocated to various other beneficiaries, i.e. businesses, municipalities, non-profit organizations and government corporations and agencies.
- Expenditures for individuals account for $5,664.4 million, or 12% of program spending.
- Remuneration of health professionals amounts to $3,463.6 million, representing 8% of program spending.

Graph 3.2: 2003-2004 PROGRAM SPENDING BY BENEFICIARY: $45,800 MILLION



- Appendix 3.3 presents a breakdown of program spending by beneficiary for each portfolio.

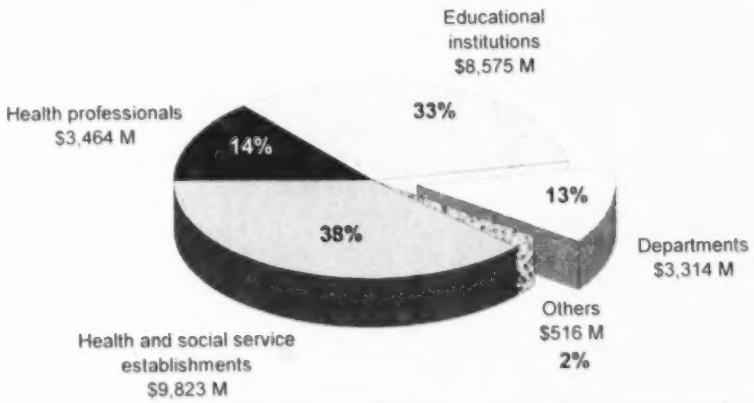
Table 3.2: BREAKDOWN OF THE 2003-2004 PROGRAM SPENDNG FORECAST BY BENEFICIARY

	Santé et Services sociaux	Éducation	Emploi, Solidarité sociale et Famille	Other departments	Total
	$M	**$M**	**$M**	**$M**	**$M**
Departments: operating expenditures	133.6	176.4	591.7	5,357.1	6,258.8
Health and social service establishments	13,238.2	-	-	60.6	13,298.8
Health professionals	3,463.6	-	-	-	3,463.6
Educational institutions	-	10,948.3	94.5	137.8	11,180.6
Assistance for individuals	1,597.4	296.6	3,489.4	281.0	5,664.4
Assistance for businesses	169.6	-	273.6	695.0	1,138.2
Assistance for municipalities	-	-	-	1,487.2	1,487.2
Other beneficiaries	512.7	64.0	1,396.3	1,335.4	3,308.4
PROGRAM SPENDING	19,115.1	11,485.3	5,845.5	9,354.1	45,800.0

2. REMUNERATION EXPENDITURES

- Remuneration expenditures amount to $25,691.9 million in 2003-2004, or 56% of program spending.
  - The health and social service establishments and institutions in the education networks respectively share 38% and 33% of the total remuneration expenditures;
  - Health professionals account for 14% of remuneration expenditures while the share of personnel of the departments is 13%.
- Remuneration expenditures are up by $1,029.9 million in 2003-2004. This growth is allocated among the following elements:
  - $440.0 million in all sectors, excluding health professionals, for the 2% salary increase granted effective April 1, 2003 as well as the lump sum of 2% to be paid out between April 1 and June 30, 2003;
  - $464.0 million in the health and social services sector for the implementation of actions intended to upgrade services to the public, and for remuneration of health professionals;

Graph 3.3: **2003-2004 REMUNERATION EXPENDITURES BY BENEFICIARY: $25,692 MILLION**



— $127.0 million in the education networks, notably to foster academic success and to honor the agreement with teachers.

Table 3.3: FORECAST REMUNERATION EXPENDITURES FOR 2003-2004 [1]

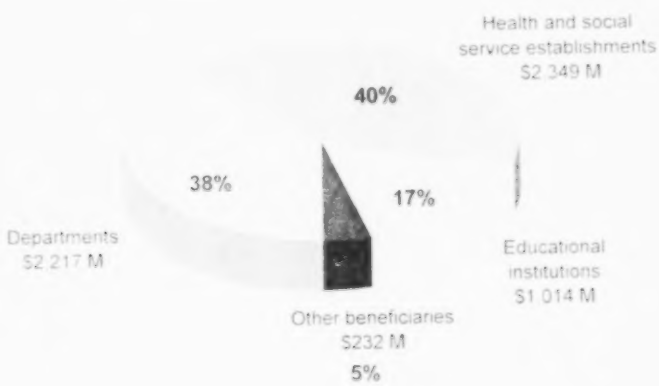
	Salaries	Employer contributions			Total
		Retirement plans	Other	Subtotal	
	$M	$M	$M	$M	$M
SANTÉ ET SERVICES SOCIAUX					
Department	57.5	-	6.7	6.7	64.2
Health and social service establishments	8,330.2	546.2	946.6	1,492.8	9,823.0
Health professionals	3,463.6	-	-	-	3,463.6
Other beneficiaries	116.0	-	7.9	7.9	123.9
	11,967.3	546.2	961.2	1,507.4	13,474.7
ÉDUCATION					
Department	76.9	-	8.0	8.0	84.9
Educational institutions	7,187.9	647.5	739.8	1,387.3	8,575.2
Other beneficiaries	9.9	-	1.5	1.5	11.4
	7,274.7	647.5	749.3	1,396.8	8,671.5
EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE					
Department	327.2	-	39.5	39.5	366.7
Other beneficiaries	7.2	-	0.9	0.9	8.1
	334.4	-	40.4	40.4	374.8
OTHER					
Departments	2,249.9	272.4	275.7	548.1	2,798.0
Other beneficiaries	317.6	23.6	31.7	55.3	372.9
	2,567.5	296.0	307.4	603.4	3,170.9
TOTAL	22,143.9	1,489.7	2,058.3	3,548.0	25,691.9
2002-2003 COMPARABLE	21,282.9	1,406.5	1,972.6	3,379.1	24,662.0

[1] Includes appropriations for the "Remuneration" supercategory, the "Remuneration" category of the "Transfers" supercategory and the "Allocation to a special fund" supercategory.

3. OPERATING EXPENDITURES

- Operating expenditures amount to $5,812.3 million in 2003-2004, broken down as follows:
  - 40% for health and social service establishments;
  - 38% for the departments;
  - 17% for educational institutions;
  - 5% for other beneficiaries.
- An additional $533.4 million is allocated to operating expenditures in 2003-2004 compared to 2002-2003. This growth is mainly due to the following changes:
  - In the health and social services sector, a $167.2 million increase results from budget adjustments for new announced initiatives in health services and finance the increase in existing service costs;
  - In the education sector, a $98.2 million increase is forecast, notably to fund the rising cost of services.

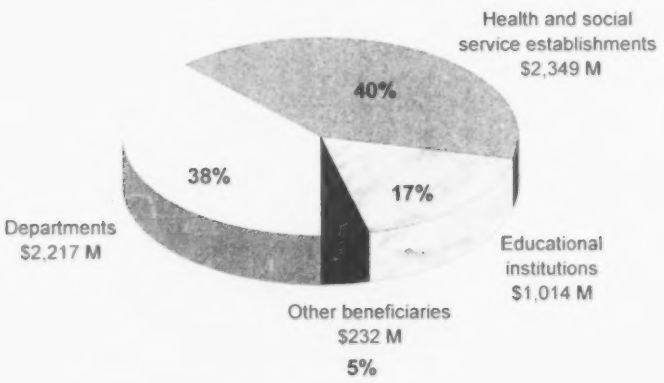
Graph 3.4: FORECAST OPERATING EXPENDITURES FOR 2003-2004: $5,812 MILLION



3. OPERATING EXPENDITURES

- Operating expenditures amount to $5,812.3 million in 2003-2004, broken down as follows:
  - — 40% for health and social service establishments;
  - — 38% for the departments;
  - — 17% for educational institutions;
  - — 5% for other beneficiaries.
- An additional $533.4 million is allocated to operating expenditures in 2003-2004 compared to 2002-2003. This growth is mainly due to the following changes:
  - — In the health and social services sector, a $167.2 million increase results from budget adjustments for new announced initiatives in health services and finance the increase in existing service costs;
  - — In the education sector, a $98.2 million increase is forecast, notably to fund the rising cost of services;

Graph 3.4: FORECAST OPERATING EXPENDITURES FOR 2003-2004: $5,812 MILLION



— In the "Persons Appointed by the National Assembly" portfolio, the $44.7 million increase is essentially due to the cost of holding the general elections on April 14, 2003;

— In the "Conseil du trésor et Administration gouvernmentale" portfolio, an increase of $155.2 million comes from the Contingency Fund of $195.3 million, in particular.

Table 3.4: FORECAST OPERATING EXPENDITURES FOR 2003-2004

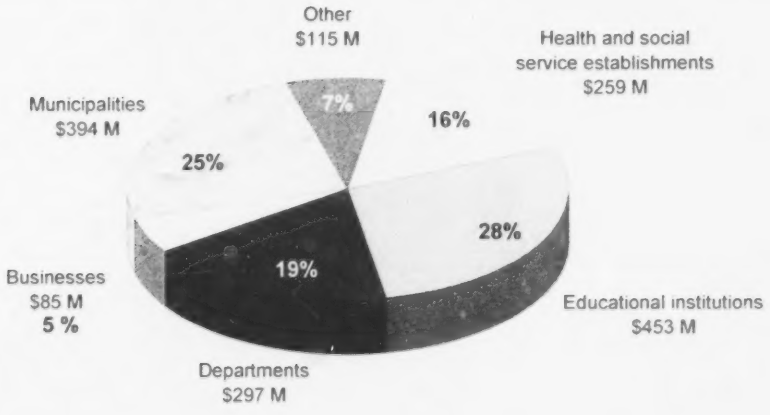
	Operating[1]	Transfers		Total
		Networks	Other	
	$M	**$M**	**$M**	**$M**
SANTÉ ET SERVICES SOCIAUX				
Department	69.4	-	-	69.4
Assistance for health and social service establishments	-	2,349.0	-	2,349.0
Other beneficiaries	-	-	77.7	77.7
	69.4	2,349.0	77.7	2,496.1
ÉDUCATION				
Department	49.7	-	-	49.7
Assistance for educational institutions	-	1,014.0	-	1,014.0
Other beneficiaries	-	-	3.3	3.3
	49.7	1,014.0	3.3	1,067.0
EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE				
Department	172.4	-	-	172.4
Other beneficiaries	-	-	1.9	1.9
	172.4	-	1.9	174.3
OTHER				
Department	1,925.2	-	-	1,925.2
Other beneficiaries	-	-	149.7	149.7
	1,925.2	-	149.7	2,074.9
TOTAL	2,216.7	3,363.0	232.6	5,812.3
2002-2003 COMPARABLE	1,963.5	3,101.9	213.5	5,278.9

[1] Includes expenditures for the "Operating" category of the "Allocation to a special fund" supercategory.

4. CAPITAL EXPENDITURES

- Forecast capital expenditures total $1,602.6 million in 2003-2004, or $20.2 million less than the previous fiscal year. They are allocated among the following beneficiaries:
  - 28% for educational institutions;
  - 25% for municipalities;
  - 19% for the departments;
  - 16% for the expenditures of health and social service establishments;
  - 5% for businesses;
  - 7% for other beneficiaries.
- Capital expenditures are allocated according to three avenues of intervention preferred by the government: repayment of the principal, capital expenditures allocated to special funds, and subsidized fixed assets.

Graph 3.5: **FORECAST CAPITAL EXPENDITURES IN 2003-2004 BY BENEFICIARY: $1,603 MILLION**



CAPITAL EXPENDITURES FOR SPECIAL FUNDS

- Capital expenditures for special funds account for 19% of total capital expenditures in 2003-2004.

- The amounts allocated for capital expenditures of special funds are up $79.9 million, increasing from $217.5 million in 2002-2003 to $297.4 million in 2003-2004. This change is mainly due to a $66.5 million increase in expenditures posted to the Road Network Preservation and Improvement Fund.

EXPENDITURES FOR REPAYMENT OF PRINCIPAL

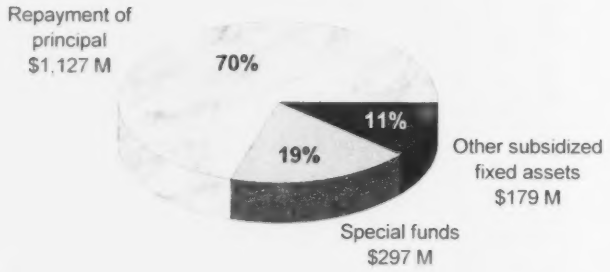
- Expenditures for repayment of principal account for 70% of total capital expenditures in 2003-2004.

- They increase from $1,048.9 million in 2002-2003 to $1,127.1 million in 2003-2004, an increase of $78.2 million primarily explained as follows:

  — A $59.3 million increase for construction work carried out under the capital investment plans of the health and social service establishements, school boards, CEGEPs and universities;

  — A $19.1 million increase in the "Affaires municipales, Sport et Loisir" portfolio, mainly for municipal infrastructure and housing programs.

Graph 3.6: FORECAST CAPITAL EXPENDITURES IN **2003-2004**, BROKEN DOWN BY AVENUE OF INTERVENTION: **$1,603** MILLION



OTHER SUBSIDIZED FIXED ASSETS

- Other subsidized fixed assets account for 11% of total capital expenditures in 2003-2004.
- They decrease from $356.4 million in 2002-2003 to $178.1 million in 2003-2004. The decrease of $178.3 million is mainly due to the revision of the assistance for businesses programs of the "Développement économique et régional" portfolio.

Table 3.5: FORECAST CAPITAL EXPENDITURES BY BENEFICIARY IN 2003-2004

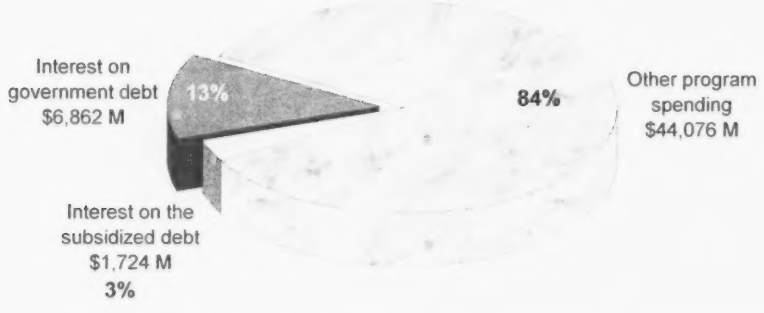
	Special funds[1]	Subsidized fixed assets		Total
		Repayment of principal	Other	
	$M	**$M**	**$M**	**$M**
SANTÉ ET SERVICES SOCIAUX				
Health and social service establishments	-	240.5	18.3	258.8
Other beneficiaries	-	-	2.6	2.6
	-	240.5	20.9	261.4
ÉDUCATION				
Educational institutions	-	436.5	16.9	453.4
Other beneficiaries	-	-	2.6	2.6
	-	436.5	19.5	456.0
OTHER				
Departments	297.4	-	-	297.4
Assistance for businesses	-	7.6	77.0	84.6
Assistance for municipalities	-	346.2	48.1	394.3
Other beneficiaries	-	96.3	12.6	108.9
	297.4	450.1	137.7	885.2
TOTAL	297.4	1,127.1	178.1	1,602.6
2002-2003 COMPARABLE	217.5	1,048.9	356.4	1,622.8

[1] Includes expenditures in the "Capital" category of the "Transfers" and "Allocation to a special fund" supercategories.

5. INTEREST EXPENDITURES

- Interest expenditures assumed by the government amount to $8,586.0 million for the 2003-2004 fiscal year, compared to $8,243.0 million for the previous fiscal year.
- They account for 16% of the forecast total expenditures for 2003-2004.
- Interest expenditures taken in charge by the government are allocated as follows:
  - — 13%, or $6,862.0 million, for forecast interest expenditures on the debt of the Consolidated Revenue Fund;
  - — 3%, or $1,724.0 million, for allocations to the subsidized debt service.

Graph 3.7: **INTEREST EXPENDITURES AS SHARE OF TOTAL EXPENDITURES FOR 2003-2004: $8,586 MILLION**



INTEREST ON THE DEBT OF THE CONSOLIDATED REVENUE FUND

- Interest expenditures on the debt of the Consolidated Revenue Fund total $6,862.0 million for 2003-2004. They consist of two elements: financial expenses attributable to direct debt, which amount to $4,177.0 million and those attributable to the retirement plans account, which amount to $2,685.0 million.

- Interest expenditures on the debt of the Consolidated Revenue Fund are up $326.0 million over the previous year:

  — An increase in direct debt service of $289.0 million is mainly due to the rise in interest rates;

  — Interest expenditures on the retirement plans account of $37.0 million are up 2003-2004, due to the increase in the average actuarial liability.

INTEREST ON SUBSIDIZED DEBT

- Interest on subsidized debt amounts to $1,724.0 million for 2003-2004 compared to $1,707.0 million in 2002-2003, an increase of $17.0 million. Two main elements account for this change:

  — A $19.6 million increase in the "Santé et Services sociaux" portfolio, including capital expenditures related to the purchase of medical equipment;

  — A $5.9 million increase in the "Emploi, Solidarité sociale et Famille", portfolio, to cover the interest costs incurred for the development of educational childcare services, which have been funded from subsidized debt since 2002-2003.

- Interest on subsidized debt amounts to $1,724.0 million for the 2003-2004 fiscal year. Subsidized interest expenditure is broken down by beneficiary as follows:

  — 36% for educational institutions, or $621.7 million;

  — 24% for municipalities, or $411.0 million;

  — 19% for health and social service establishments, or $325.9 million;

  — 12% for the departments, or $207.0 million.

  — 9% for other beneficiaries, or $158.4 million.

Graph 3.8: **INTEREST EXPENDITURE ON SUBSIDIZED DEBT BY BENEFICIARY: $1,724 MILLION**

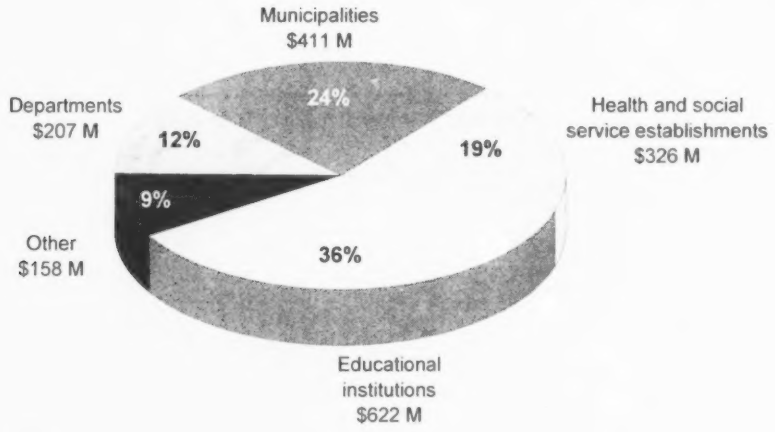


Table 3.6: FORECAST INTEREST EXPENDITURES BY BENEFICIARY IN 2003-2004

	Subsidized debt and other[1]	Government debt	Total
	$M	**$M**	**$M**
SANTÉ ET SERVICES SOCIAUX			
Health and social service establishments	325.9	-	325.9
	325.9	-	325.9
ÉDUCATION			
Educational institutions	621.7	-	621.7
	621.7	-	621.7
OTHER			
Departments	207.0	-	207.0
Municipalities	411.0	-	411.0
Other beneficiaries	158.4	-	158.4
	776.4	-	776.4
PROGRAM SPENDING	1,724.0	-	1,724.0
DEBT SERVICE			
Direct debt	-	4,177.0	4,177.0
Retirement plans account	-	2,685.0	2,685.0
	-	6,862.0	6,862.0
TOTAL	1,724.0	6,862.0	8,586.0
2002-2003 COMPARABLE	1,707.0	6,536.0	8,243.0

[1] Includes expenditures in the "Interest" category of the "Transfers" supercategory and the "Allocation to a Special fund" supercategory.

6. SUPPORT EXPENDITURES

- Expenditures in the Support category encompass support and assistance programs mainly intended for individuals, non-profit organizations, businesses and municipalities. More than half of the support expenditures are paid to individuals.

- Support expenditures amount to $10,745.3 million in 2003-2004 compared to $10,594.6 million in 2002-2003. The main differences are found in the following portfolios:

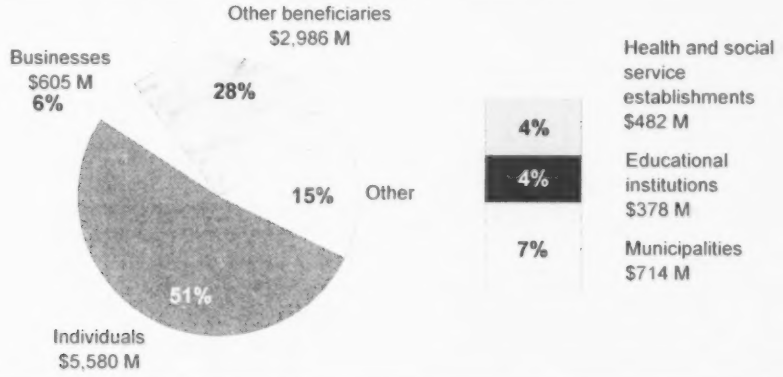
  — In the "Santé et Services sociaux portfolio", an increase of $373.0 million, essentially related to the forecast increase in the cost of prescription drugs and additional costs attributable to the blood system;

  — In the "Développement économique et régional" portfolio, a decrease of $115.2 million, mainly due to the revision of the assistance to businesses measures and the termination of the Connecting Families to the Internet Program;

  — In the "Emploi, Solidarité sociale et Famille" portfolio, a decrease of $107.6 million, notably due to the forecast decrease in the number of households on income security in 2003-2004;

  — In the "Conseil executif" portfolio, an increase of $53.3 million, mainly due to the new agreements with the Cree Nation;

Graph 3.9: **BREAKDOWN OF 2003-2004 SUPPORT EXPENDITURES BY BENEFICIARY: $10,745 MILLION**



— In the "Éducation" portfolio, a decrease of $92.6 million, mainly due to a change in the conditions of disbursement for funding of school transportation;

— In the "Affaires municipales, Sport et Loisir" portfolio, an increase of $68.3 million, mainly due to the injection of the amounts stipulated in the Financial and Fiscal Pact made with municipalities and an adjustment of the budget envelope allocated to the Société d'habitation du Québec.

Table 3.7: FORECAST SUPPORT EXPENDITURES IN 2003-2004

	Transfers	Other[1]	Total
	$M	**$M**	**$M**
SANTÉ ET SERVICES SOCIAUX			
Health and social service establishments	481.6	-	481.6
Assistance for individuals	1,597.4	-	1,597.4
Other beneficiaries	478.1	-	478.1
	2,557.1	-	2,557.1
ÉDUCATION			
Educational institutions	283.9	-	283.9
Assistance for individuals	296.6	-	296.6
Other beneficiaries	46.6	-	46.6
	627.1	-	627.1
EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE			
Educational institutions	-	94.5	94.5
Assistance for individuals	3,113.5	375.9	3,489.4
Other beneficiaries	1,323.6	321.0	1,644.6
	4,437.1	791.4	5,228.5
OTHER			
Assistance for businesses	557.6	47.1	604.7
Assistance for municipalities	713.4	0.6	714.0
Assistance for individuals	197.1	-	197.1
Other beneficiaries	751.6	65.2	816.8
	2,219.7	112.9	2,332.6
TOTAL	9,841.0	904.3	10,745.3
2002-2003 COMPARABLE	9,700.7	893.9	10,594.6

[1] Includes expenditures in the "Support" category of the "Allocation to a special fund" supercategory.

7. EXPENDITURES PERTAINING TO THE PROVISION FOR BAD DEBTS AND OTHER PROVISIONS

- The expenditures inherent in the change in the provision for bad debts and the provision for losses on financial initiatives guaranteed by the government are grouped in the Bad debts and other provisions supercategory. For 2003-2004, they amount to $223.9 million, compared to $354.5 million for the 2002-2003 fiscal year.

- For 2003-2004, the expenditures related to the change in the provision for bad debts total $175.6 million, down $85.8 million from the previous fiscal year. This reduction is due to the change in the provision for bad debts of the Ministère du Revenu and the Ministère de l'Éducation.

- Expenditures pertaining to the provision for losses on financial initiatives guaranteed by the government are down $44.8 million, amounting to $48.3 million in 2003-2004. This reduction comes from the "Développement économique et régional" portfolio.

Table 3.8: EXPENDITURES PERTAINING TO THE 2003-2004 PROVISION FOR BAD DEBTS AND OTHER PROVISIONS

	Bad debts	Losses on guaranteed financial initiatives	Total
	$M	$M	$M
Développement économique et régional	1.4	47.3	48.7
Éducation	41.9	-	41.9
Emploi, Solidarité sociale et Famille	7.8	-	7.8
Revenu	117.2	-	117.2
Other departments	7.3	1.0	8.3
TOTAL	175.6	48.3	223.9
2002-2003 COMPARABLE	261.4	93.1	354.5

APPENDIX 3.1

NATURE OF THE EXPENDITURE CATEGORIES PRESENTED IN THIS CHAPTER

REMUNERATION

- Remuneration expenditures encompass the salaries of health professionals and employees of the health and social services network, the education networks and the public service, employer contributions to the retirement plans and employer contributions paid to the various established government plans and the group insurance plans.

OPERATING

- Operating and other expenditures include the support and administrative expenditures of departments and agencies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are expenditures related to depreciation of fixed assets of departments and agencies.

CAPITAL

- Capital expenditures include subsidized fixed assets and allocations to special funds for the purposes of commitments inherent in their fixed assets. The government subsidizes, as the case may be, the cost of the beneficiaries' fixed assets or repayment of the principal amount of loans contracted by its partners.

- Expenditures for repayment of principal serve to assume the financing of the government share of fixed assets subsidized by debt service. This type of initiative applies to capital expenditures by school boards, CEGEPs, universities, and health and social service establishments, by municipalities (in the case of public transportation and sewage treatment) and by cultural institutions in the case of cultural facilities.

- For these sectors, completed capital spending projects are financed by long-term borrowing. The repayment schedule, as the case may be, may extend over a 25-year period. To cover its share, the government undertakes to repay all or part of the principal.

INTEREST

- Interest expenditures include the expenditures allocated to the subsidized debt service, taken into account in program spending, and expenditures serving to pay interest on the debt of the Consolidated Revenue Fund.

SUPPORT

- Support expenditures include various other subsidies intended to provide various forms of financial assistance to individuals, businesses, government and parapublic agencies and other government partners.

  — In the "Santé et Services sociaux" portfolio, the health assistance and prescription drug insurance programs administered by the Régie de l'assurance maladie du Québec and assistance to family resources, assistance to community organizations and auxiliary grants for the health and social services network;

  — In the "Éducation" portfolio, the School Transportation Assistance Program and the Financial Assistance to Education Program;

  — In the "Emploi, Solidarité sociale et Famille" portfolio, the financial assistance measures, the employment assistance measures, the child allowance programs and the support for early childcare centres and other childcare services.

- In the other portfolios, they include programs such as:

  — the Social Housing Assistance and Home Improvement Assistance programs administered by Société d'habitation du Québec;

  — financial compensation programs at the Ministère des Affaires municipales, du Sport et du Loisir;

  — financial support for farmers and bio-food company assistance programs at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;

  — assistance programs to municipalities for public transportation at the Ministère des Transports;

  — financial support program for the manufacturing and commercial sectors, the development of external trade and financial support for development of research and innovation at the Ministère du Développement économique et régional.

APPENDIX 3.2
2003-2004 EXPENDITURE BUDGET – BREAKDOWN BY MAJOR CATEGORY (IN MILLIONS OF $)

	Remuneration	Operating	Capital	Interest	Support	Total
Affaires municipales, Sport et Loisir	74.2	22.6	304.6	397.7	781.7	1,580.8
Agriculture, Pêcheries et Alimentation	165.1	59.3	11.6	-	396.8	632.8
National Assembly	66.3	25.1	-	-	0.2	91.6
Conseil du trésor et Administration gouvernementale	422.0	218.2	1.8	8.2	5.2	655.4
Conseil exécutif	33.3	55.0	2.2	2.2	109.6	202.3
Culture et Communications	150.8	81.4	46.6	48.9	170.2	497.9
Développement économique et régional	137.6	137.5	68.8	24.1	480.1	848.1
Éducation	8,671.5	1,108.9	456.1	621.7	627.1	11,485.3
Emploi, Solidarité sociale et Famille	374.8	182.1	51.2	9.0	5,228.4	5,845.5
Environnement	109.2	48.2	5.9	1.9	13.9	179.1
Finances	81.4	124.2	-	-	10.1	215.7
Justice	332.3	178.7	0.5	-	38.2	549.7
Persons Appointed by the National Assembly	35.8	63.5	-	-	2.7	102.0
Relations avec les citoyens et Immigration	129.3	49.4	-	-	27.2	205.9
Relations internationales	54.2	28.7	0.9	0.4	24.3	108.5
Ressources naturelles, Faune et Parcs	196.1	157.0	4.9	11.0	93.8	462.8
Revenu	337.7	264.3	24.1	4.0	0.1	630.2
Santé et Services sociaux	13,474.7	2,496.1	261.3	325.9	2,557.1	19,115.1
Sécurité publique	513.7	264.0	4.6	0.2	49.7	832.2
Transports	291.2	449.6	357.5	268.8	128.7	1,495.8
Travail	40.7	22.4	-	-	0.2	63.3
Program spending	**25,691.9**	**6,036.2**	**1,602.6**	**1,724.0**	**10,745.3**	**45,800.0**
Government debt service	-	-	-	6,862.0	-	6,862.0
Total expenditures	**25,691.9**	**6,036.2**	**1602.6**	**8,586.0**	**10,745.3**	**52,662.0**

APPENDIX 3.3
2003-2004 EXPENDITURE BUDGET – BREAKDOWN BY BENEFICIARY (IN MILLIONS OF $)

	Departments[1]	Health and social service establishments	Educational institutions	Individuals	Municipalities	Companies	Other[2]	Total
Affaires municipales, Sport et Loisir	71.6	-	21.1	133.6	1,070.4	10.9	273.2	1,580.8
Agriculture, Pêcheries et Alimentation	172.7	-	0.7	-	3.2	383.6	72.6	632.8
National Assembly	91.4	-	-	0.1	-	-	0.1	91.6
Conseil du trésor et Administration gouvernementale	624.8	1.5	23.9	-	-	3.5	1.7	655.4
Conseil exécutif	88.2	-	0.3	-	16.0	3.3	94.5	202.3
Culture et Communications	97.1	-	3.1	10.1	44.7	35.7	307.2	497.9
Développement économique et régional	192.2	59.1	86.3	25.3	4.3	199.0	281.9	848.1
Education	176.5	-	10,948.3	296.6	-	-	63.9	11,485.3
Emploi, Solidarité sociale et Famille	591.7	-	94.5	3,489.4	-	273.6	1,396.3	5,845.5
Environnement	157.4	-	-	-	11.0	-	10.7	179.1
Finances	189.2	-	-	-	-	-	26.5	215.7
Justice	373.1	-	-	91.3	-	-	85.3	549.7
Persons Appointed by the National Assembly	99.3	-	-	-	-	-	2.7	102.0
Relations avec les citoyens et Immigration	178.7	-	-	14.2	0.3	-	12.6	205.9
Relations internationales	82.9	-	1.3	2.1	-	-	22.2	108.5
Ressources naturelles, Faune et Parcs	342.8	-	0.5	-	12.5	45.2	61.7	462.8
Revenu	630.1	-	-	-	-	-	0.1	630.2
Santé et Services sociaux	133.6	13,238.2	-	5,061.0	-	169.6	512.7	19,115.1
Sécurité publique	782.5	-	-	2.9	37.9	-	9.0	832.2
Transports	1,127.0	-	0.6	1.4	286.9	13.8	66.1	1,495.8
Travail	56.0	-	-	-	-	-	7.3	63.3
Program spending	**6,258.8**	**13,298.8**	**11,180.6**	**9,128.0**	**1,487.2**	**1,138.2**	**3,308.4**	**45,800.0**

[1] Includes expenditures accounted for in special funds

[2] Includes non-profit organizations and government corporations and agencies

CHAPTER 4
PUBLIC SERVICE STAFF LEVEL

PUBLIC SERVICE STAFF LEVEL IN BRIEF

- The public service staff level, at 74,000 full-time equivalent (FTEs)[1] in 2002-2003, accounted for 17% of the total staff level in the public and parapublic sectors.

- In the case of government departments and budget-funded agencies, the budgeted staff level envelope for 2003-2004 is 851 FTEs above that of 2002-2003.

- In the case of government corporations and other agencies whose staff is subject to the *Public Service Act* (R.S.Q., c. F-3.1.1), the forecast staff level for 2003-2004 exceeds by 571 FTEs the forecast established when the 2002-2003 Expenditure Budget was tabled.

[1] See Definitions in Appendix 4.1

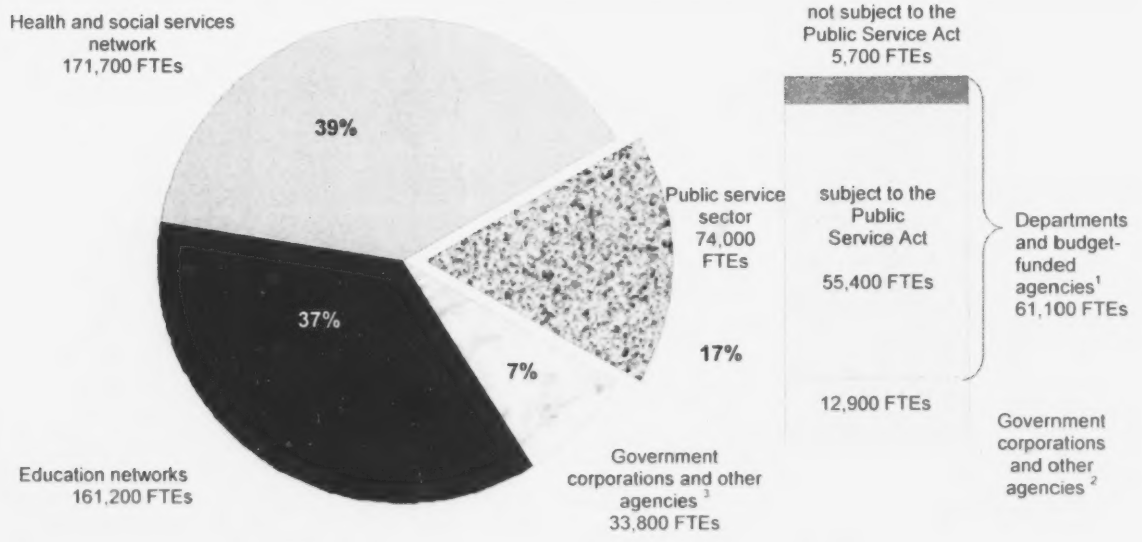
1. PUBLIC SERVICE STAFF LEVEL

- The public service staff level discussed in this chapter includes the staff of government departments and budget-funded agencies and the staff of government corporations and other agencies subject to the *Public Service Act* (R.S.Q., c. F-3.1.1).

  A definition and certain terms and conditions regarding the public service staff level can be found in Appendix 4.2.

- The public service staff level amounted to 74,000 FTEs in 2002-2003, which accounted for 17% of the total staff level for the public and parapublic sectors.

Graph 4.1: **DISTRIBUTION OF THE STAFF LEVEL IN THE PUBLIC AND PARAPUBLIC SECTORS IN 2002-2003: 440,700 FTEs**



[1] The utilized staff level for departments and budget-funded agencies includes the special funds and the GST Administration Account.

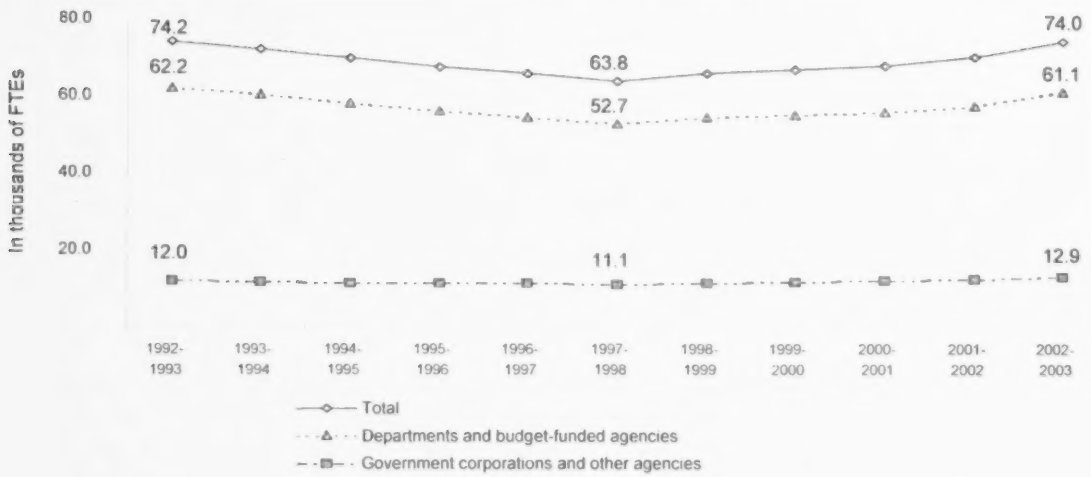
[2] Including government corporations, agencies performing fiduciary activities and consolidated agencies whose personnel is subject to the Public Service Act.

[3] Including government corporations, agencies performing fiduciary activities and consolidated agencies whose personnel is not subject to the Public Service Act.

2. EVOLUTION OF THE PUBLIC SERVICE STAFF LEVEL

- The utilized public service staff level is 74,000 FTEs in 2002-2003. This is the same level as was observed in 1992-1993, or 74,200 FTEs.
- A significant reduction in the staff level was observed during the period between 1992-1993 and 1997-1998.
- The increase observed from 1998-1999 is mainly due to the Canada-Québec Labour Market Agreement, the intensification of activities related to the collection of revenues owed to the government, an increased focus on fighting organized crime and police security on the highway network.

Graph 4.2: EVOLUTION OF THE UTILIZED STAFF LEVEL OF THE PUBLIC SERVICE [1,2]



[1] These figures reflect the utilized staff level and are presented for each of the years on the same basis as the data for 2003-2004.

[2] A detailed table presented in Appendix 4.3 compares the utilized staff level of the departments and agencies appearing in the 2003-2004 Expenditure Budget over the past ten years in relation to the total staff level envelope forecast.

3. THE TOTAL STAFF LEVEL ENVELOPE FOR DEPARTMENTS AND AGENCIES APPEARING IN THE 2003-2004 EXPENDITURE BUDGET

- The total staff level envelope for government departments and budget-funded agencies forecast at the beginning of the 2002-2003 fiscal year was increased by 717 FTEs during the year. The most significant variations can be found in the following portfolios:

  — "Sécurité publique" portfolio, increase of 284 FTEs, 279 of these in correctional services and for the management of conditional sentence orders;

  — "Conseil du trésor et Administration gouvernementale" portfolio, increase of 190 FTEs, including 128 FTEs for the implementation of the GIRES project and 51 FTEs for public service renewal;

  — Ministère de la Justice, increase of 107 FTEs, particularly for the performance of its operations.

- The envelope forecast for 2003-2004 is 58,311 FTEs, or 134 FTEs more than the comparative staff level for 2002-2003. This increase is mostly found in the following portfolios:

  — "Relations avec les citoyens et Immigration" portfolio, increase of 108 FTEs, including 62 FTEs at the Public Curator for the implementation of administrative controls and 46 FTEs at the Civil Status Fund to meet the increased demand for services;

  — "Revenu" portfolio, increase of 99 FTEs, 84 of these in the GST Administration Account, subsequent to a growth in activity.

Table 4.1: VARIATION IN THE TOTAL STAFF LEVEL ENVELOPE OF THE DEPARTMENTS AND AGENCIES FORECAST FOR THE EXPENDITURE BUDGET [1]

	FTEs
Total staff level forecast in the 2002-2003 Expenditure Budget	57,460
Plus: Adjustments made during the fiscal year	717
2002-2003 staff level shown in the 2003-2004 Expenditure Budget	58,177 [2]
Plus: Adjustments forecast for the 2003-2004 fiscal year	134
Total staff level forecast in 2003-2004	58,311

[1] The distribution by portfolio is presented in Appendix 4.4.

[2] The difference from the total utilized staff level (61,148 FTEs) essentially comes from use of the leeway described in Appendix 4.2.

4. TOTAL STAFF LEVEL ENVELOPE OF CORPORATIONS AND OTHER AGENCIES WHOSE PERSONNEL IS SUBJECT TO THE *PUBLIC SERVICE ACT*

- Since the beginning of the 2002-2003 fiscal year, the total staff level envelope of corporations and other agencies has increased by 571 FTEs, from 12,133 FTEs to 12,704 FTEs.

- This increase is primarily within the following agencies:

  — Société d'assurance automobile du Québec, increase of 247 FTEs for the maintenance and the delivery of services;

  — Commission administrative des régimes de retraite et d'assurances, increase of 85 FTEs to meet the growing demand for services;

  — Commission des relations du travail, transfer of 84 FTEs from the Ministère du Travail, and increase of 34 FTEs, with the aim of making it possible to create this new organization;

  — Régie des rentes du Québec, increase of 32 FTEs to account for the fluctuation of services to be delivered to its clienteles and transfer of 15 FTEs from the "Relations avec les citoyens et Immigration" portfolio, resulting from a transfer of activities between the two agencies.

Table 4.2: VARIATION IN THE TOTAL STAFF LEVEL ENVELOPE OF THE CORPORATIONS AND OTHER AGENCIES WHOSE PERSONNEL IS SUBJECT TO THE *PUBLIC SERVICE ACT*[1]

	FTEs
Forecast staff level for the corporations and agencies when the 2002-2003 Expenditure Budget was tabled	12,133
Plus: Adjustments	571
Staff level envelope forecast in 2003-2004 [2]	12,704

[1] The breakdown by department is presented in Appendix 4.5.

[2] Estimate.

APPENDIX 4.1

DEFINITIONS

- **Total utilized staff level**: Number of regular or casual employees, expressed in FTEs, that have actually been remunerated.

- **Regular staff level envelope**: Maximum number of permanent or temporary employees holding an employment in the public service. Each year, the Conseil du trésor determines an envelope for each department and agency and also, when applicable, a special fund.

- **Total staff level envelope**: Maximum number of permanent or casual employees, expressed in FTEs, that can be remunerated. Each year, the Conseil du trésor determines an envelope for each department and agency and also, when applicable, a special fund.

- **Full-time equivalent (FTEs)**: FTE is the ratio between the work benefit of an employee during the course of the year, compared to that of an employee having worked on a full-time basis throughout the entire year.

  For example, the FTE of a person who holds a full-time job and has worked throughout the year equals 1. A person working on a part-time basis, reduced hours or for only a portion of the year will have an FTE between 0 and 1. Lastly, a person on unpaid leave of absence for an entire year will have a utilized FTE of 0.

APPENDIX 4.2

PUBLIC SERVICE STAFF LEVEL: DEFINITION, TERMS AND CONDITIONS

DEFINITION:

- The public service staff level includes:
  - the staff, subject to the *Public Service Act* (R.S.Q., c. F-3.1.1), of government departments, agencies and corporations;
  - the staff of certain budget agencies, not subject to the Act, such as Sûreté du Québec police officers, judges, the Attorney General prosecutors, personnel of the Commission des droits de la personne et des droits de la jeunesse, personnel of the Conseil des services essentiels, and Public Protector personnel.
- This staff level does not include students and interns.

TERMS AND CONDITIONS

- Under the *Public Administration Act* (R.S.Q., c. A-6.01), the Conseil du trésor approves the staff level envelopes for the majority of government departments, agencies and corporations, along with special funds, whose personnel is subject to the *Public Service Act* (R.S.Q., c. F-3.1.1).
- In 2002-2003, new staff level terms and conditions were adopted by the Conseil du trésor. These terms and conditions gave some leeway to deputy ministers and heads of government agencies:
  - the total staff level of a special fund can be exceeded if the increase in staff level is funded by an equivalent increase in revenues;
  - the total staff level of a department, agency or corporation may only exceed the authorized staff level envelope by 3%;
  - the regular authorized staff level may be temporarily exceeded by a maximum of 10% of the number of retirements forecast by March 31, 2007.

APPENDIX 4.3

CHANGE IN TOTAL STAFF LEVEL OF DEPARTMENTS AND AGENCIES PRESENTED IN THE 2003-2004 EXPENDITURE BUDGET[1]

	Total staff level forecast [2]		Total utilized staff level	
	FTEs	Variation	FTEs	Variation
1992-1993	65,108		62,164	
1993-1994	63,268	(1,840)	60,347	(1,817)
1994-1995	60,515	(2,753)	58,077	(2,270)
1995-1996	59,659	(856)	56,003	(2,074)
1996-1997	56,736	(2,923)	54,498	(1,505)
1997-1998	54,471	(2,265)	52,678	(1,820)
1998-1999	55,226	755	54,453	1,775
1999-2000	55,329	103	54,991	538
2000-2001	56,250	921	55,655	664
2001-2002 [4]	57,233	983	57,465	1,810
2002-2003 [3] [4]	58,177	944	61,148	3,683

[1] The information is presented on the same basis as for the 2003-2004 fiscal year.

[2] The total staff level does not take into account the addition of non-recurring staff levels authorized during the fiscal year.

[3] The total forecast staff level corresponds to the 2002-2003 comparative staff level appearing in Volumes I and II of the 2003-2004 Expenditure Budget.

[4] The difference between the total utilized staff level and the total forecast staff level essentially comes from the use of the leeway described in Appendix 4.2 concerning the terms and conditions for establishment of the public service staff level.

APPENDIX 4.4

TOTAL STAFF LEVEL ENVELOPE IN 2002-2003 AND 2003-2004 FOR DEPARTMENTS AND AGENCIES APPEARING IN THE 2003-2004 EXPENDITURE BUDGET[1]

	2002-2003 Expenditure Budget [2]	Variation	2002-2003 Comparative Staff Level [2]	Variation	2003-2004 Expenditure Budget
	FTEs	FTEs	FTEs	FTEs	FTEs
National Assembly[3]	592	(6)	586	-	586
Persons Appointed by the National Assembly [3]	489	55	544	18	562
Affaires municipales, Sport et Loisir	835	17	852	-	852
Agriculture, Pêcheries et Alimentation	2,168	15	2,183	-	2,183
Conseil du trésor et Administration gouvernementale	1,730	190	1,920	(47)	1,873
Conseil exécutif	435	(11)	424	-	424
Culture et Communications	1,033	-	1,033	-	1,033
Développement économique et régional	1,578	27	1,605	(15)	1,590
Éducation	1,395	50	1,445	-	1,445
Emploi, Solidarité sociale et Famille	6,948	-	6,948	-	6,948
Environnement	1,815	43	1,858	55	1,913
Finances	1,116	1	1,117	-	1,117
Justice	3,502	107	3,609	(5)	3,604
Relations avec les citoyens et Immigration	2,519	(15)	2,504	108	2,612
Relations internationales	587	1	588	-	588
Ressources naturelles, Faune et Parcs	4,595	13	4,608	(1)	4,607
Revenu	8,374	15	8,389	99	8,488
Santé et Services sociaux	991	15	1,006	10	1,016
Sécurité publique	9,513	284	9,797	(88)	9,709
Transports	6,391	-	6,391	-	6,391
Travail	854	(84)	770	-	770
TOTAL	57,460	717	58,177	134	58,311

[1] The staff level includes the special funds and the Ministère du Revenu's GST Administration Account.

[2] The information is presented on the same basis as for the 2003-2004 fiscal year.

[3] The information on the budget of the National Assembly and Persons Appointed by the National Assembly appears in Volume I of the 2003-2004 Expenditure Budget.

APPENDIX 4.5

TOTAL STAFF LEVEL ENVELOPE IN 2002-2003 AND 2003-2004 FOR CORPORATIONS AND OTHER AGENCIES WHOSE PERSONNEL ARE SUBJECT TO THE *PUBLIC SERVICE ACT*

	Upon tabling of the 2002-2003 Expenditure Budget [2]	Variation	Upon tabling of the 2003-2004 Expenditure Budget
	FTEs	FTEs	FTEs
Affaires municipales, Sport et Loisir			
— Société d'habitation du Québec	372	-	372
Agriculture, Pêcheries et Alimentation			
— Financière agricole du Québec	630	10	640
Conseil du trésor et Administration gouvernementale			
— Commission administrative des régimes de retraite et d'assurances	400	85	485
Culture et Communications			
— Régie du cinéma	51	-	51
Éducation			
— Institut de tourisme et d'hôtellerie du Québec	244	-	244
Emploi, Solidarité sociale et Famille			
— Régie des rentes du Québec	1,060	47	1,107
Finances			
— Institut de la statistique du Québec	234	3	237
Justice			
— Office des professions du Québec	41	-	41
— Tribunal administratif du Québec	275	-	275
Ressources naturelles, Faune et Parcs			
— Agence de l'efficacité énergétique	27	8	35
Santé et Services sociaux			
— Régie de l'assurance maladie du Québec	1,286	(5)	1,281
Transports			
— Société de l'assurance automobile du Québec	2,759	247	3,006
Travail			
— Commissaire de l'industrie de la construction	11	-	11
— Commission des lésions professionnelles	442	-	442
— Commission des normes du travail	482	58	540
— Commission des relations du travail	-	118	118
— Commission de la santé et de la sécurité du travail [1]	3,819	-	3,819
TOTAL	12,133	571	12,704

[1] The staff level envelope forecast for the CSST in 2003-2004 reflects the staff level utilized in 2002-2003.

[2] The information is presented on the same basis as for the 2003-2004 fiscal year.

CHAPTER 5

CONSOLIDATED GOVERNMENT EXPENDITURES AND RESULTS OF AGENCIES AND SPECIAL FUNDS

CONSOLIDATED EXPENDITURES IN BRIEF

- Government expenditures for the 2003-2004 fiscal year amount to $52,662.0 million, or $45,800.0 million for program spending and $6,862.0 million for the debt service.

- The consolidation of agencies and special funds adds $2,287.0 million to these expenditures, so that consolidated government expenditures in 2003-2004 total $54,949.0 million.

- The results of agencies and special funds, once the consolidation adjustments are considered, have a $144.0 million impact on the government's financial results for the 2003-2004 fiscal year.

1. CONSOLIDATED GOVERNMENT EXPENDITURES

- Consolidated government expenditures amount to $54,949.0 million for the 2003-2004 fiscal year, compared to $52,706.0 million in 2002-2003.
- Consolidated government expenditures include, in addition to program spending and the debt service, the expenditures incurred by agencies and special funds.
- The consolidation of agencies and special funds adds $2,287.0 million to the forecast government expenditures in 2003-2004.
- The expenditures of agencies and special funds are added to those of the government, after elimination of inter-entity transactions and after harmonization of accounting policies, when applicable.
- Expenditures of agencies and special funds account for 4% of consolidated government expenditures.

Table 5.1: CONSOLIDATED GOVERNMENT EXPENDITURES

	2003-2004 **$M**	2002-2003 **$M**
Program spending	45,800.0	44,126.0
Debt service	6,862.0	6,586.0
Total expenditures	52,662.0	50,662.0
Consolidation of agencies and special funds	2,287.0	2,044.0
CONSOLIDATED EXPENDITURES	54,949.0	52,706.0

2. RESULTS OF AGENCIES AND SPECIAL FUNDS IN 2003-2004

- Revenues and expenditures of agencies and special funds are respectively forecast at $15,676.4 million and $15,669.2 million in 2003-2004, for a net result of $7.2 million. The surplus was $129.0 million in 2002-2003.

- After consolidation, the agencies and special funds add $144.0 million overall to the government results in 2003-2004, compared to $270.0 million for 2002-2003.

- For the special funds, a net result of $22.7 million is forecast for 2003-2004, compared to $51.2 million in 2002-2003. The variation is largely due to the Assistance Fund for Independent Community Action, which goes from a surplus of $20.4 million to a deficit of $12.6 million. The deficit is funded by the use of the fund's accumulated surpluses.

- For government agencies as a whole, a deficit of $15.5 million is forecast for 2003-2004 compared to a surplus of $77.8 million in 2002-2003. This is mainly due to the lower results forecast in 2003-2004 for the Commission des normes du travail, La Financière agricole du Québec and Société immobilière du Québec.

- Appendix 5.2 presents the changes that have occurred in the agencies and special funds and Appendix 5.3 presents the gross results of the agencies and special funds.

Table 5.2: **IMPACT OF CONSOLIDATION OF THE SPECIAL FUNDS AND AGENCIES ON THE GOVERNMENT RESULTS**

	2003-2004			2002-2003
	Revenue **$M**	Expenditure **$M**	Result **$M**	Result **$M**
Special funds	5,894.1	5,871.4	22.7	51.2
Agencies	9,782.3	9,797.8	(15.5)	77.8
Total before consolidation	15,676.4	15,669.2	7.2	129.0
Consolidation adjustments[1]	(13,245.4)	(13,382.2)	136.8	141.0
IMPACT OF CONSOLIDATION	2,431.0	2,287.0	144.0	270.0

[1] There are two types of adjustments. The first consists of eliminating the transactions concluded by these entities among themselves or with departments or budget-funded agencies. This adjustment is necessary to avoid duplicate accounting of expenditures. The second type of adjustment results from the harmonization of the accounting policies of the agencies and special funds with those of the Government.

APPENDIX 5.1

THE GOVERNMENT REPORTING ENTITY

- The purpose of consolidation is to group all financial transactions and resources for which the government is responsible. This provides a comprehensive picture of government finances.

- Since the accounting reform, the government reporting entity encompasses not only the departments and agencies headed by a Minister with budgets funded by appropriations voted by the National Assembly, but all of the agencies, special funds and corporations that are owned or controlled by the government.

- Two methods of consolidation are used, depending on the type of entity involved:

  — The full consolidation method consists of adding up the accounts of the departments, agencies and special funds line by line. This incorporates their financial transactions, such as the expenditures and debt of agencies, into the government's financial statements. This method applies to the entities appearing in Appendix 5.3;

  — The modified equity method applies to government corporations. It consists of adding the net results of these corporations (surplus or deficit) to the government's revenue. This method applies to the entities appearing in Appendix 5.4.

FULL CONSOLIDATION METHOD

- Two groups must be distinguished among the entities consolidated line by line: agencies and special funds.

  — The government has created different types of agencies to implement its policies and to provide certain services to the public. While varying in size and status, these agencies, like boards, commissions and corporations, are all more autonomous than departments. The legislation delegates more extensive financial and operating powers to their management. These agencies have more latitude to establish their systems and practices. They can also resort to sources of financing outside the government.

However, they come under the authority of a Minister, to whom they must account for all of their financial management.

— Special funds are financial management tools that make it possible, in some situations, to administer the allocated resources by using management methods different from those of the departments. Some funds produce and supply goods or services and derive all or part of their financing from the sale of such goods and services.

- Agencies and special funds depend on departments for their funding. This is why budgeting and management of the departmental budget envelopes consider the agencies, the special funds and the department of the same portfolio, all at the same time. More specifically, the departmental budget envelopes are composed of:

  — The expenditure envelope prescribed in Volume II of the Expenditure Budget regarding the Estimates of the Departments and Agencies;

  — The net result of the agencies and special fund, namely the difference between their revenue and expenditure.

- It is up to each Minister to ensure that the consolidated agencies under his or her responsibility do not have a negative impact on the government's financial results.

EQUITY METHOD

- Consolidation of the results of government corporations is considered only in the documents accompanying the Budget Speech because the results of government corporations are considered in the government's balanced budget.

- It is important to note that health and social service establishments, educational institutions and property held by agencies performing fiduciary activities (Appendix 5.5) are not included in the government reporting entity.

APPENDIX 5.2

CHANGES IN AGENCIES AND SPECIAL FUNDS

- This section describes the main changes that have occurred in agencies and special funds compared to the 2002-2003 fiscal year. A plus sign (+) indicates the addition of an agency or a special fund, while a minus sign (-) means that an agency or a special fund has been deleted.

AFFAIRES MUNICIPALES, SPORT ET LOISIR

(+) Société québécoise d'assainissement des eaux is added from the former "Industrie et Commerce" portfolio.

(-) The Régie des installations olympiques and Société du Palais des congrès de Montréal now appear in the "Développement économique et régional" portfolio.

CONSEIL EXÉCUTIF

(-) The Commission de la capitale nationale du Québec now appears in the "Ressources naturelles, Faune et Parcs" portfolio.

CULTURE ET COMMUNICATIONS

The Musée du Québec is now called the Musée national des beaux-arts du Québec.

DÉVELOPPEMENT ÉCONOMIQUE ET RÉGIONAL

(+) The agencies and special funds previosuly appearing in the "Tourisme, Loisir et Sport", "Régions", "Recherche, Science et Technologie" and "Industrie et Commerce" portfolios, except for Société québécoise d'assainissement des eaux, have been added to the new "Développement économique et régional" portfolio.

(+) The Régie des installations olympiques and Société du Palais des congrès de Montréal, previously in the "Affaires municipales et Métropole" portfolio, have been added to the "Développement économique et régional" portfolio.

(+) Société de développement de la Zone de commerce international de Montréal à Mirabel and Investissement Québec, previously in the "Finances" portfolio, have been transferred to the "Développement économique et régional" portfolio.

EMPLOI, SOLIDARITÉ SOCIALE ET FAMILLE

The Fonds québécois d'initiatives sociales succeeds the Fund to Combat Poverty through Reintegration into the Labour Market, which ceased its operations on March 31, 2003.

FAUNE ET PARCS

Effective 2003-2004, this portfolio no longer appears in the Expenditure Budget.

(-) The Fondation de la faune du Québec now appears in the "Ressources naturelles, Faune et Parcs" portfolio.

FINANCES

(-) Société de développement de la Zone de commerce international de Montréal à Mirabel and Investissement Québec are now found in the "Développement économique et régional" portfolio.

INDUSTRIE ET COMMERCE

Effective 2003-2004, this portfolio no longer appears in the Expenditure Budget.

(-) The agencies that appeared in the "Industrie et Commerce" portfolio, except for Société québécoise d'assainissement des eaux, are now part of the "Développement économique et régional" portfolio.

(-) Société québécoise d'assainissement des eaux is added to the "Affaires municipales, Sport et Loisir" portfolio.

RECHERCHE, SCIENCE ET TECHNOLOGIE

Effective 2003-2004, this portfolio no longer appears in the Expenditure Budget.

(-) The agencies and special funds previously found in the "Recherche, Science et Technologie" portfolio are integrated into the "Développement économique et régional" portfolio.

RÉGIONS

Effective 2003-2004, this portfolio no longer appears in the Expenditure Budget.

(-) The Regional Development Fund, previously found in the "Régions" portfolio, is now in the "Développement économique et régional" portfolio.

RESSOURCES NATURELLES, FAUNE ET PARCS

(+) The Commission de la capitale nationale du Québec, previously attached to the "Conseil executif" portfolio, is added to the "Ressources naturelles, Faune et Parcs" portfolio.

(+) The Fondation de la faune du Québec, previously in the "Faune et Parcs" portfolio, is now found in the "Ressources naturelles, Faune et Parcs" portfolio.

TOURISME, LOISIR ET SPORT

Effective 2003-2004, this portfolio no longer appears in the Expenditure Budget.

(-) The Tourism Partnership Fund and Société du Centre des congrès de Québec are now found in the new "Développement économique et régional" portfolio.

TRAVAIL

(+) The Commission des relations du travail is added to the "Travail" portfolio.

APPENDIX 5.3

RESULTS OF AGENCIES AND SPECIAL FUNDS

	2003-2004			2002-2003
	Revenues	Expenditures	Result	Result
	$M	$M	$M	$M
Affaires municipales, Sport et Loisir				
Société d'habitation du Québec	618,3	618,3	-	-
Société québécoise d'assainissement des eaux	203,5	203,5	-	(1,0)
	821,8	821,8	-	(1,0)
Agriculture, Pêcheries et Alimentation				
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec	0,2	0,2	-	0,1
Financière agricole du Québec	410,9	412,8	(1,9)	24,2
Fonds d'assurance-prêts agricoles et forestiers*	19,9	12,1	7,8	8,9
	431,1	425,1	6,0	33,1
Conseil du trésor et Administration gouvernementale				
Disaster Assistance Fund for Certain Areas	8,0	8,0	-	-
Fonds des services gouvernementaux	280,6	269,3	11,3	10,3
Fund relating to the Ice Storm	25,8	25,8	-	-
Information Technology Fund of the Conseil du trésor	2,5	2,5	-	-
Société immobilière du Québec	575,7	575,7	-	16,3
	892,5	881,2	11,3	26,6
Conseil exécutif				
Fonds Jeunesse Québec	14,9	14,9	-	13,9
	14,9	14,9	-	13,9
Culture et Communications				
Bibliothèque nationale du Québec	21,7	22,6	(0,9)	(0,4)
Commission de la reconnaissance des associations d'artistes et des associations de producteurs	0,5	0,5	-	-
Conseil des arts et des lettres du Québec	70,5	70,5	-	(0,7)
Musée d'art contemporain de Montréal	9,4	9,4	-	-
Musée de la civilisation	26,4	26,8	(0,4)	(1,9)
Musée national des beaux-arts du Québec	15,6	16,4	(0,8)	0,3
Régie du cinéma	9,2	5,2	4,0	8,7
Société de développement des entreprises culturelles	47,2	47,2	-	(0,2)
Société de la Place des Arts de Montréal	28,4	28,7	(0,3)	0,3
Société de télédiffusion du Québec	80,7	80,7	-	(2,9)
Société du Grand Théâtre de Québec	7,2	7,2	-	0,6
	317,0	315,3	1,7	3,8

APPENDIX 5.3

RESULTS OF AGENCIES AND SPECIAL FUNDS

	2003-2004			2002-2003
	Revenues	Expenditures	Result	Result
	$M	$M	$M	$M
Développement économique et régional				
Centre de recherche industrielle du Québec	36,0	36,0	-	(1,1)
Fonds de la recherche en santé du Québec*	87,8	87,8	-	-
Fonds québécois de la recherche sur la nature et les technologies*	44,4	44,8	(0,4)	(0,9)
Fonds québécois de la recherche sur la société et la culture*	49,6	49,6	-	(0,4)
Investissement Québec	419,9	409,4	10,5	21,3
Régie des installations olympiques**	36,6	42,5	(5,9)	0,6
Regional Development Fund	44,4	44,4	-	-
Sidbec	0,3	0,3	-	-
Société de développement de la Zone de commerce international de Montréal à Mirabel	4,5	4,9	(0,5)	(1,3)
Société du Centre des congrès de Québec	19,3	19,1	0,3	0,4
Société du Palais des congrès de Montréal	53,2	61,5	(8,3)	0,1
Société du parc industriel et portuaire de Bécancour	5,0	5,7	(0,7)	(0,8)
Tourism Partnership Fund	110,3	115,3	(5,0)	5,1
	911,4	921,5	(10,0)	23,0
Éducation				
Institut de tourisme et d'hôtellerie du Québec	22,3	22,3	-	0,2
	22,3	22,3	-	0,2
Emploi, Solidarité sociale et Famille				
Assistance Fund for Independent Community Action	36,0	48,6	(12,6)	20,4
Fonds québécois d'initiatives sociales	47,8	47,8	-	-
Found to Combat Poverty Through Reintegration into the Labour Market	-	-	-	(66,7)
Information Technology Fund of the ministère de la Solidarité sociale	45,2	45,2	-	-
Labour Market Development Fund	979,1	970,7	8,4	15,3
Office de la sécurité du revenu des chasseurs et piégeurs cris	20,3	20,3	-	0,3
	1 128,3	1 132,5	(4,2)	(30,7)
Environnement				
Société québécoise de récupération et de recyclage	30,4	27,1	3,3	3,0
	30,4	27,1	3,3	3,0
Finances				
Bureau des services financiers	10,5	10,6	(0,1)	0,2
Commission des valeurs mobilières du Québec	29,0	38,1	(9,1)	5,5
Financing Fund	351,3	335,3	16,0	26,8
Fonds du Centre financier de Montréal	1,9	2,0	(0,1)	0,4
Horse-Racing Industry Fund	14,9	14,9	-	-
Institut de la statistique du Québec	23,1	22,9	0,2	0,9
Special Olympic Fund	86,5	86,5	-	(14,9)
	517,2	510,3	7,0	18,8

APPENDIX 5.3

RESULTS OF AGENCIES AND SPECIAL FUNDS

	2003-2004			2002-2003
	Revenues	Expenditures	Result	Result
	$M	$M	$M	$M
Justice				
Commission des services juridiques	116,1	116,1	-	(9,5)
Fonds d'aide aux recours collectifs*	1,2	1,5	(0,2)	(0,1)
Fonds d'aide aux victimes d'actes criminels	4,8	5,9	(1,1)	1,0
Office des professions du Québec	6,5	6,0	0,5	(0,4)
Register Fund	29,2	27,5	1,7	4,6
Société québécoise d'information juridique	11,5	10,9	0,6	0,8
Tribunal administratif du Québec	28,0	28,0	-	(0,2)
	197,4	195,9	1,5	(3,8)
Relations avec les citoyens et Immigration				
Civil Status Fund	16,5	16,5	-	2,7
Government Information Fund	45,1	45,1	-	-
	61,6	61,6	-	2,7
Relations internationales				
Fund for the Management of Québec Immovables on Foreign Soil	10,2	10,2	-	-
Office Québec-Amériques pour la jeunesse	2,4	2,4	-	(0,1)
	12,6	12,6	-	(0,1)
Ressources naturelles, Faune et Parcs				
Agence de l'efficacité énergétique	7,2	7,8	(0,7)	-
Commission de la capitale nationale du Québec	19,8	19,8	-	(1,1)
Fondation de la faune du Québec	4,0	4,1	(0,1)	-
Fonds forestier	251,6	253,4	(1,9)	(4,3)
Geographic Information Fund	2,5	2,7	(0,1)	0,2
Land Information Fund	89,7	81,5	8,2	33,1
Régie de l'énergie	8,6	9,0	(0,4)	0,9
Société nationale de l'amiante	0,2	0,5	(0,3)	-
	383,5	378,8	4,7	28,8
Revenu				
Fonds des pensions alimentaires***	45,1	45,1	-	-
Information Technology Fund of the ministère du Revenu	36,2	36,2	-	-
Tax Collection Fund	75,5	77,8	(2,2)	3,8
	156,8	159,1	(2,2)	3,8
Santé et Services sociaux				
Corporation d'urgences-santé de la région de Montréal métropolitain	80,1	80,1	-	(0,7)
Héma-Québec	288,4	288,4	-	7,1
Institut national de santé publique du Québec	24,1	24,1	-	-
Prescription Drug Insurance Fund	2 204,4	2 204,4	-	-
Régie de l'assurance maladie du Québec	5 732,9	5 732,9	-	-
	8 329,9	8 329,9	-	6,4

APPENDIX 5.3

RESULTS OF AGENCIES AND SPECIAL FUNDS

	2003-2004			2002-2003
	Revenues	Expenditures	Result	Result
	$M	$M	$M	$M
Sécurité publique				
École nationale de police du Québec	17,3	17,4	(0,2)	-
École nationale des pompiers du Québec	1,2	1,2	-	0,2
Police Services Fund	373,1	373,1	-	-
	391,5	391,7	(0,2)	0,2
Transports				
Agence métropolitaine de transport**	214,1	214,1	-	(1,7)
Fund for the Contribution of Motorists to Public Transit	63,8	63,8	-	-
Fund for the Sale of Goods and Services of the MTQ	4,6	4,6	-	-
Road Network Preservation and Improvement Fund	525,5	525,5	-	-
Rolling Stock Management Fund	67,3	67,3	-	(0,3)
Société des traversiers du Québec	62,7	63,3	(0,6)	(0,8)
	938,0	938,6	(0,6)	(2,8)
Travail				
Commissaire de l'industrie de la construction	1,2	1,3	-	(0,1)
Commission des lésions professionnelles	51,6	52,0	(0,4)	(3,9)
Commission des normes du travail	51,5	62,1	(10,6)	7,0
	13,8	13,8	-	(0,1)
	118,1	129,1	(11,0)	2,9
Total	15 676,4	15 669,2	7,2	129,0
Consolidation adjustments	(13 245,4)	(13 382,2)	136,8	141,0
Impact of consolidation	2 431,0	2 287,0	144,0	270,0

* This fund should be considered as an agency and not as a special fund.

** Forecast data correspond to the agency's operating fund.

*** This agency also performs fiduciary activities outside of the government reporting entity.

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each agency and special fund may not correspond to the total.

Note 2: The results of government agencies and special funds are raw data, i.e. before consolidation adjustments.

APPENDIX 5.4

GOVERNMENT CORPORATIONS

Corporation d'hébergement du Québec

Financement - Québec

Fonds d'indemnisation du courtage immobilier

Hydro-Québec [1]

Immobilière SHQ

Loto-Québec

Régie de l'assurance-dépôt du Québec

Société de développement de la Baie James (SDBJ)

Société de l'assurance automobile du Québec

Société des alcools du Québec

Société des établissements de plein air du Québec

Société générale de financement du Québec

Société Innovatech du Grand Montréal

Société Innovatech du sud du Québec

Société Innovatech Québec et Chaudière – Appalaches

Société Innovatech Régions ressources

[1] This agency also performs fiduciary activities excluded from the scope of government accounting

APPENDIX 5.5

AGENCIES AND FUNDS PERFORMING FIDUCIARY ACTIVITIES

Caisse de dépôt et placement du Québec

Centraide Committee – Public Sector

Commission administrative des régimes de retraite et d'assurances

Commission de la construction du Québec

Commission de la santé et de la sécurité du travail

Public Curator (budget-funded body performing fiduciary activities)

Fonds d'assurance-garantie administered by the Régie des marchés agricoles et alimentaires du Québec

Fonds central pour le bénéfice des personnes incarcérées

Crop Insurance Fund

Farm Income Stabilization Insurance Fund

Fonds de contrat à terme

Fonds des cautionnements des agents de voyages

Fonds des pensions alimentaires (fiduciary portion)

Fonds d'indemnisation des services financiers

Fonds du régime tripartite d'assurance revenu brut à l'égard des récoltes

Trust funds

Fonds national de la formation de la main-d'oeuvre

Hydro-Québec – Pension Fund

Régie des rentes du Québec

APPENDIX A

2003-2004 EXPENDITURE BUDGET - BREAKDOWN BY MISSIONS

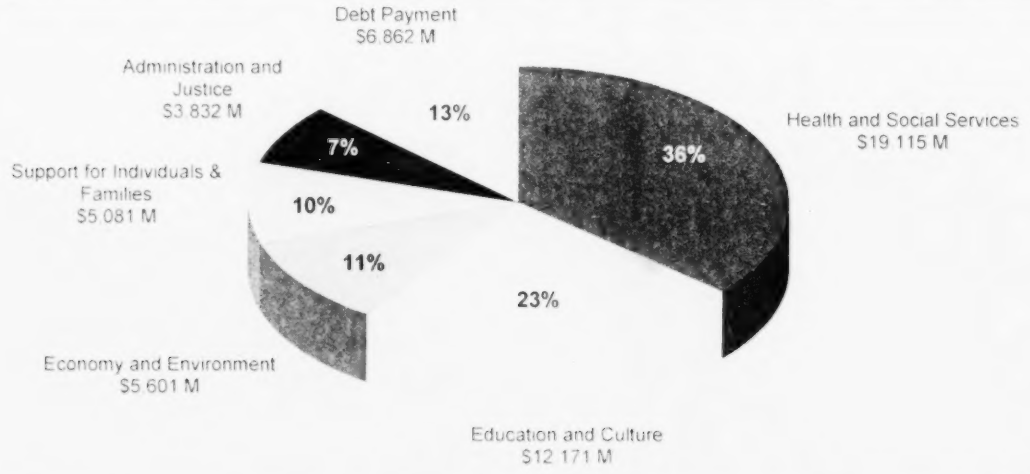
2003-2004 EXPENDITURE BUDGET - BREAKDOWN BY MISSIONS

- The programs appearing in the 2003-2004 Expenditure Budget are consolidated into six missions corresponding to the main functions of the Government. The missions, in turn, consist of 21 portfolios and 77 programs.

- Although the structure of certain portfolios and programs have changed in fiscal year 2003-2004, the structure of the missions remains the same as in 2002-2003.

- The data on the missions do not include expenditures relating to special funds nor those of government agencies whose budget is not appropriated by a vote of the National Assembly.

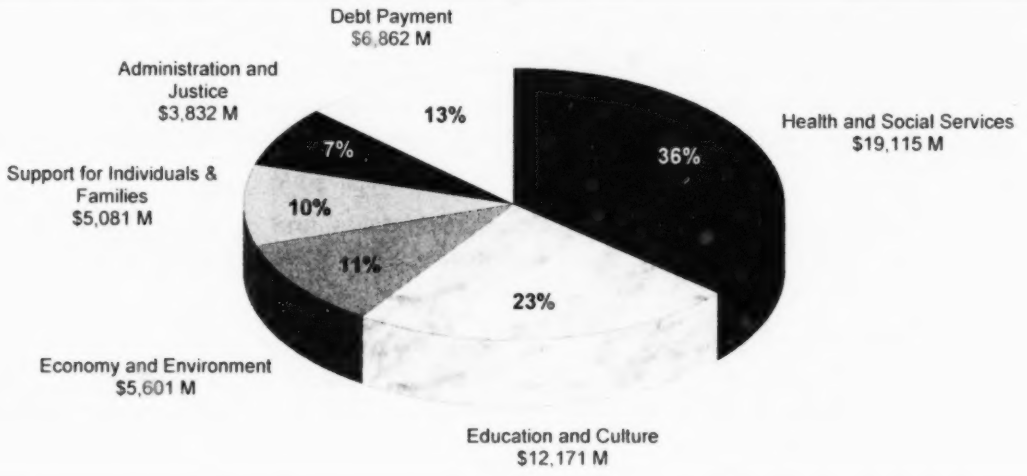
2003-2004 EXPENDITURE BUDGET - BREAKDOWN BY MISSION



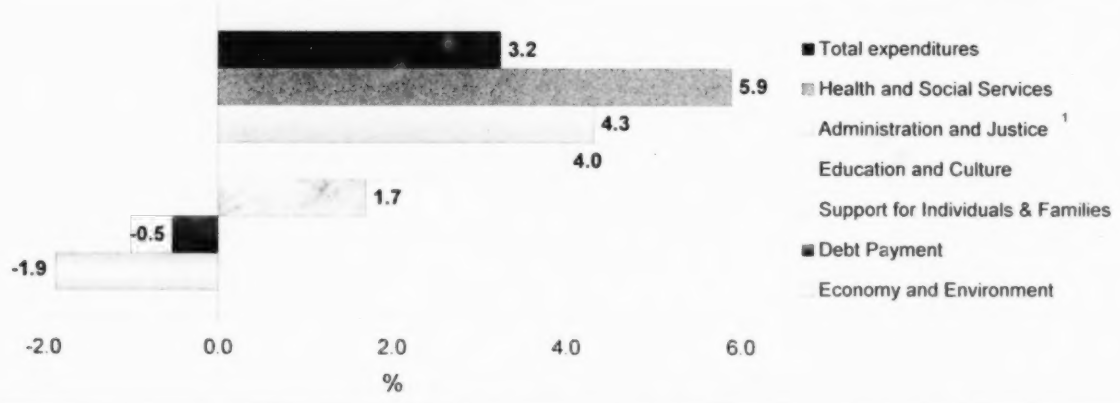
AVERAGE ANNUAL GROWTH OF THE EXPENDITURE BUDGET, BY MISSION, FROM 2000-2001 TO 2003-2004

1 The Contingency Fund has been removed from the "Administration and Justice" mission to account for the fact that it will be allocated to other missions during the course of the year

2003-2004 EXPENDITURE BUDGET - BREAKDOWN BY MISSION



AVERAGE ANNUAL GROWTH OF THE EXPENDITURE BUDGET, BY MISSION, FROM 2000-2001 TO 2003-2004



1 The Contingency Fund has been removed from the "Administration and Justice" mission to account for the fact that it will be allocated to other missions during the course of the year.

2003-2004 EXPENDITURES BY PORTFOLIO AND MISSION

portfolios	Missions						
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Payment	Total
				($ 000 000)			
Affaires municipales, Sport et Loisir	-	74,6	938,8	-	567,4	-	1 580,8
Agriculture, Pêcheries et Alimentation	-	-	632,8	-	-	-	632,8
National Assembly	-	-	-	-	91,6	-	91,6
Conseil du trésor et Administration gouvernementale	-	-	-	-	655,4	-	655,4
Conseil exécutif	-	-	-	-	202,3	-	202,3
Culture et Communications	-	497,9	-	-	-	-	497,9
Développement économique et régional	-	-	848,1	-	-	-	848,1
Éducation	-	11 485,3	-	-	-	-	11 485,3
Emploi, Solidarité sociale et Famille	-	-	935,3	4 910,2	-	-	5 845,5
Environnement	-	-	179,1	-	-	-	179,1
Finances	-	-	-	-	215,7	6 862,0	7 077,7
Justice	-	-	-	170,3	379,3	-	549,7
Persons Appointed by the National Assembly	-	-	-	-	102,0	-	102,0
Relations avec les citoyens et Immigration	-	113,6	-	-	92,3	-	205,9
Relations internationales	-	-	108,5	-	-	-	108,5
Ressources naturelles, Faune et Parcs	-	-	462,7	-	-	-	462,7
Revenu	-	-	-	-	630,2	-	630,2
Santé et Services sociaux	19 115,1	-	-	-	-	-	19 115,1
Sécurité publique	-	-	-	-	832,2	-	832,2
Transports	-	-	1 495,8	-	-	-	1 495,8
Travail	-	-	-	-	63,3	-	63,3
Total Missions	19 115,1	12 171,4	5 601,2	5 080,6	3 831,8	6 862,0	52 662,0

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

MISSION: HEALTH AND SOCIAL SERVICES

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Santé et Services sociaux					
National Operations	**251,6**	227,1	228,3	213,1	215,1
Office des personnes handicapées du Québec	**47,0**	46,0	55,8	51,6	50,9
Régie de l'assurance maladie du Québec	**4 894,9**	4 511,3	4 511,3	4 295,0	3 938,9
Regional Operations	**13 921,6**	13 021,6	13 032,3	12 636,1	11 895,8
Total of this Mission	**19 115,1**	17 806,0	17 827,7	17 195,8	16 100,7

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

MISSION: EDUCATION AND CULTURE

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Affaires municipales, Sport et Loisir					
Development of Sport and Recreation	**74,6**	67,5	67,7	73,1	63,1
Culture et Communications					
Charter of the French Language	**22,8**	23,9	24,4	22,9	23,2
Internal Management, National Institutions and Commission des biens culturels	**74,4**	74,7	74,2	75,0	68,5
Régie du cinéma	**-**	-	-	-	2,5
Support for Culture, Communications and Government Corporations	**400,8**	395,3	393,1	385,9	436,2
Éducation					
Administration and Consulting	**121,7**	118,6	116,0	117,1	111,9
Financial Assistance for Education	**354,4**	355,4	279,6	292,3	300,5
Higher Education	**3 478,1**	3 371,8	3 321,2	3 078,1	3 049,2
Pre-school, Primary and Secondary Education	**6 866,6**	6 720,0	6 743,7	6 478,8	6 131,3
Retirement Plans	**647,5**	611,8	611,8	566,5	519,8
Tourism and Hotel Industry Training	**17,1**	17,4	15,4	15,9	17,4
Relations avec les citoyens et Immigration					
Immigration, Integration and Regionalization	**113,6**	119,5	125,7	124,9	98,5
Total of this Mission	**12 171,4**	11 875,9	11 772,9	11 230,5	10 822,1

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

MISSION: ECONOMY AND ENVIRONMENT

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Affaires municipales, Sport et Loisir					
Greater Montréal Promotion and Development	**62,2**	66,4	73,5	83,2	97,5
Housing	**298,7**	254,5	254,5	249,2	319,0
Upgrading Infrastructure and Urban Renewal	**578,0**	608,3	573,0	595,5	395,9
Agriculture, Pêcheries et Alimentation					
Bio-food Company Development, Training and Food Quality	**315,8**	326,7	323,9	334,6	340,6
Government Agencies	**317,0**	317,3	317,3	316,7	373,3
Développement économique et régional					
Department Administration	**41,7**	44,8	43,5	42,7	39,1
Promotion and Development of Tourism	**126,6**	111,2	143,9	109,2	147,6
Regional and Economic Development	**441,6**	726,6	637,0	640,4	675,7
Research, Science and Technology	**238,3**	239,0	240,2	211,7	230,2
Emploi, Solidarité sociale et Famille					
Employment Assistance Measures	**935,3**	962,3	970,6	964,0	976,8
Environnement					
Bureau d'audiences publiques sur l'environnement	**5,6**	4,5	6,4	4,8	4,9
Environmental Protection	**173,5**	172,9	170,9	175,0	153,7
Relations internationales					
International Affairs	**108,5**	109,0	110,5	111,0	103,9
Ressources naturelles, Faune et Parcs					
Department Administration and Development of the Capitale-Nationale Region	**81,3**	82,0	78,8	76,7	91,0
Energy Development	**37,8**	45,3	46,5	45,2	51,8
Land Inventory and Management	**25,2**	25,9	25,6	28,3	29,2
Mineral Resources Management and Development	**34,6**	35,3	41,6	48,8	47,5
Parks, Wildlife and Forest Heritages	**283,8**	289,5	314,2	301,8	341,3
Transports					
Administration and Corporate Services	**91,9**	95,1	93,7	85,8	79,8
Transportation Infrastructures	**1 064,1**	1 035,4	1 048,5	971,0	1 106,4
Transportation Systems	**339,8**	298,6	284,7	355,4	320,5
Total of this Mission	**5 601,2**	5 850,8	5 798,9	5 751,0	5 925,6

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Emploi, Solidarité sociale et Famille*					
Assistance Measures for Families and Children	**1 939,7**	1 836,3	1 801,4	1 699,8	1 571,3
Financial Assistance Measures	**2 738,5**	2 947,5	2 980,0	2 878,2	2 903,1
Management Support	**232,1**	232,3	199,8	224,0	207,8
Justice					
Assistance to Persons Brought before the Courts	**170,3**	155,6	177,9	168,2	149,0
Total of this Mission	**5 080,6**	5 171,7	5 159,1	4 970,2	4 831,2

* An adjustment was made in order to present 2002-2003 probable expenditure and expenditures from previous years on the same basis as in 2003-2004. This adjustment led, for 2002-2003, to a $8.9 million increase in expenditure in the "Famille, Enfance et Condition féminine" portfolio given that the family policy is gradually replacing certain measures that were formerly accounted for as deductions from income.

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

MISSION: ADMINISTRATION AND JUSTICE

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
National Assembly					
Secrétariat général adjoint aux affaires administratives	**33,6**	32,7	32,7	30,7	26,6
Secrétariat général et Secrétariat général adjoint aux affaires parlementaires et institutionnelles	**16,6**	15,8	15,8	14,6	12,5
Statutory Support Services for Parliamentarians	**41,4**	43,2	43,2	42,8	40,9
Persons Appointed by the National Assembly					
Administration of the Electoral System	**72,3**	37,9	37,9	27,2	19,7
The Auditor General	**19,3**	18,5	17,2	15,6	14,9
The Lobbyists Commissioner	**2,5**	1,4	0,9	-	-
The Public Protector	**8,0**	7,9	7,6	7,1	7,2
Affaires municipales, Sport et Loisir					
Commission municipale du Québec	**3,4**	3,1	3,3	3,1	2,4
Compensation in lieu of Taxes and Financial Assistance to Municipalities	**503,1**	478,2	555,5	568,0	458,6
General Administration	**46,3**	46,7	45,2	43,7	41,0
Régie du logement	**14,6**	13,9	14,9	13,7	13,7
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	**2,8**	2,8	2,6	2,3	2,1
Contingency Fund	**195,3**	0,1	-	-	-
Government Operations	**95,6**	112,5	96,8	101,5	113,5
Retirement and Insurance Plans	**294,8**	291,1	289,7	311,9	269,9
Secretariat of the Conseil du trésor	**67,0**	71,1	61,1	55,7	60,1
Conseil exécutif					
Canadian Intergovernmental Affairs	**10,5**	11,3	11,7	10,5	9,0
Lieutenant-Governor's Office	**0,9**	1,2	1,1	1,1	0,9
Native Affairs	**106,7**	58,5	51,6	18,9	16,0
Reform of Democratic Institutions	**1,7**	1,6	3,6	-	-
Support Services for the Prime Minister and the Conseil exécutif	**70,0**	72,7	37,8	33,4	27,6
Youth	**12,5**	8,9	9,4	8,8	7,4
Finances					
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	**145,3**	143,7	83,3	58,6	58,2
Department Administration	**70,4**	67,7	63,3	59,6	56,8
Justice					
Administration of Justice	**299,6**	283,8	286,0	265,8	247,5
Administrative Justice	**10,5**	9,6	9,5	9,7	9,8
Judicial Activity	**69,3**	67,6	68,5	65,3	61,8

MISSION: ADMINISTRATION AND JUSTICE (CONT'D.)

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Relations avec les citoyens et Immigration					
Advisory and Protection Organizations Reporting to the Minister	**25,8**	26,3	27,1	25,7	24,0
Citizen Relations and Management of Identity	**22,6**	25,0	46,3	25,2	21,5
Public Curator	**36,8**	36,7	39,9	36,9	34,6
Status of Women	**7,1**	7,3	7,3	7,0	7,0
Revenu					
Tax Administration	**630,2**	658,9	655,2	612,9	715,5
Sécurité publique					
Organizations Reporting to the Minister	**25,2**	25,0	28,3	27,2	26,5
Security, Prevention and Internal Management	**412,5**	376,0	408,3	384,5	362,0
Sûreté du Québec	**394,5**	393,9	434,9	388,3	355,8
Travail					
Labour	**63,3**	62,6	69,8	87,7	78,7
Total of this Mission	**3 831,8**	3 515,4	3 567,4	3 364,9	3 203,7

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

MISSION: DEBT PAYMENT

EXPENDITURES BY PORTFOLIO AND PROGRAM

portfolios and programs	Expenditure Budget 2003-2004	Expenditure Budget 2002-2003	Probable Expenditure 2002-2003	Expenditures 2001-2002	Expenditures 2000-2001
			($ 000 000)		
Finances					
Debt Service and Interest on the Retirement Plans Account	**6 862,0**	6 536,0	6 536,0	6 686,5	6 971,6
Total of this Mission	**6 862,0**	6 536,0	6 536,0	6 686,5	6 971,6
Mission Total	**52 662,0**	50 662,0	50 662,0	49 198,9	47 854,9

Note: Figures are rounded and the sum of the amounts recorded in respect of each program may not correspond to the total. 2002-2003 expenditures and expenditures from previous years have been adjusted in order to present them on the same basis as the 2003-2004 budget.

APPENDIX B
ECONOMIC AND BUDGETARY INDICATORS

B.1

CHANGES OVER 15 YEARS IN SELECTED INDICATORS SPECIFIC TO QUÉBEC

	Population [1]	GDP growth rate [2]	Inflation rate in Canada [3]	Program spending as % of GDP	Program spending per capita	
	in thousands	%	%	%	$	% variation
1989-1990	6,930	5.4	5.0	19.7	4,223	3.0
1990-1991	7,004	3.3	4.8	21.0	4,589	8.7
1991-1992	7,065	1.2	5.6	22.4	4,913	7.1
1992-1993	7,113	2.1	1.5	22.9	5,100	3.8
1993-1994	7,165	2.4	1.9	22.4	5,062	(0.7)
1994-1995	7,207	5.1	0.2	21.7	5,131	1.4
1995-1996	7,241	4.0	2.2	20.7	5,079	(1.0)
1996-1997	7,274	1.8	1.6	19.6	4,857	(4.4)
1997-1998	7,303	4.4	1.6	18.9	4,872	0.3
1998-1999	7,324	4.2	0.9	18.8 [4]	5,194	6.6
1999-2000	7,351	7.1	1.7	18.4	5,269	1.4
2000-2001	7,382	6.7	2.7	18.2	5,538	5.1
2001-2002	7,418	2.4	2.6	18.5	5,731	3.5
2002-2003 [F]	7,455	5.8	2.2	18.2	5,919	3.3
2003-2004 [F]	7,485	5.2	3.0	17.9	6,119	3.4

Source: Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances for economic data.

1 Population as at July 1 of the fiscal year considered.

2 The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

3 For the calendar year ending three months before the end of the fiscal year considered.

4 Rate corrected to exclude the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of universities, for an amount of $170.0 million. With these amounts included, the rate would have been 19.4%.

F Forecasts.

B.2

CHANGES IN EXPENDITURES OVER 15 YEARS

	Program Spending [1]		Debt Service		Total Expenditure [2]	
	$M	% variation	$M	% variation	$M	% variation
1989-1990	29,268	4.3	4,015	5.6	33,283	4.5
1990-1991	32,142	9.8	4,437	10.5	36,579	9.9
1991-1992	34,711	8.0	4,666	5.2	39,377	7.6
1992-1993	36,275	4.5	4,756	1.9	41,031	4.2
1993-1994	36,268	0.0	5,316	11.8	41,584	1.3
1994-1995	36,976	2.0	5,882	10.6	42,858	3.1
1995-1996	36,775	(0.5)	6,034	2.6	42,809	(0.1)
1996-1997	35,327	(3.9)	5,855	(3.0)	41,182	(3.8)
1997-1998	35,581	0.7	6,765	15.5	42,346	2.8
1998-1999	38,039	1.9 [3]	6,573	(2.8)	44,612	5.4
1999-2000	38,731	1.8	6,752	2.7	45,483	2.0
2000-2001	40,883	5.6	6,972	3.3	47,855	5.2
2001-2002	42,512	4.0	6,687	(4.1)	49,199	2.8
2002-2003 [4]	44,126	3.8	6,536	(2.3)	50,662	3.0
2003-2004 [F]	45,800	3.8	6,862	5.0	52,662	3.9

1 Program spending is shown according to the 2003-2004 budget structure and therefore includes a prior period adjustment of expenditures relating to the family policy, given that this policy has the effect of gradually replacing certain measures previously accounted for as deductions from revenue.

2 Total expenditures exclude consolidated agencies.

3 Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. The growth rate, taking these expenditures into account, would have been 6.9%.

4 Probable expenditure

F Forecasts

B.3

EXPENDITURES BY PORTFOLIO FROM 1989-1990 TO 2003-2004 (MILLIONS OF DOLLARS)

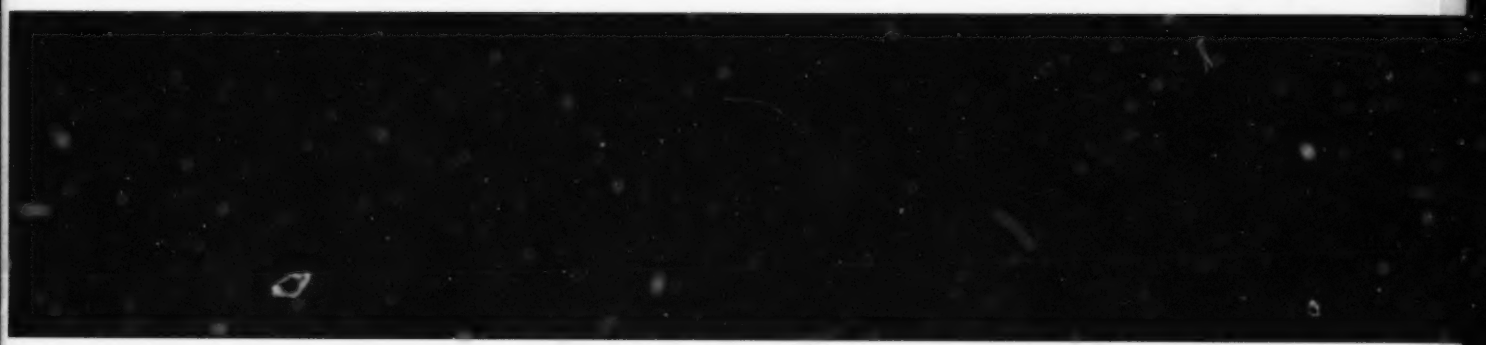
	Expenditure Budget 2003-2004	Probable Expenditure 2002-2003	Actual Expenditures 2001-2002	2000-2001	1999-2000
Affaires municipales, Sport et Loisir	1 581	1 588	1 629	1 391	1 140
Agriculture, Pêcheries et Alimentation	633	641	651	714	513
National Assembly	92	92	88	80	74
Conseil du trésor et Administration gouvernementale	655	450	471	446	384
Conseil exécutif	202	115	72	61	179
Culture et Communications	498	492	484	530	484
Développement économique et régional	848	1 065	1 004	1 093	961
Éducation	11 485	11 088	10 549	10 130	9 825
Emploi, Solidarité sociale et Famille*	5 846	5 952	5 766	5 659	5 598
Environnement	179	177	180	158	223
Finances	216	147	118	115	90
Justice	550	542	509	468	459
Persons Appointed by the National Assembly	102	63	50	42	41
Relations avec les citoyens et Immigration	206	246	220	185	149
Relations internationales	109	110	111	104	98
Ressources naturelles, Faune et Parcs	463	507	501	561	601
Revenu	630	655	613	715	721
Santé et Services sociaux	19 115	17 828	17 196	16 101	14 831
Sécurité publique	832	871	800	744	701
Transports	1 496	1 427	1 412	1 507	1 578
Travail	63	70	88	79	81
Change in the Provision for Losses on Equity Investments	-	-	-	-	-
Program spending	45 800	44 126	42 512	40 883	38 731
Debt Service	6 862	6 536	6 687	6 972	6 752
Total Expenditures	52 662	50 662	49 199	47 855	45 483

* Program spending is presented according to the 2003-2004 budget structure and includes changes in the presentation of portfolios as well as adjustments associated with the family policy, given that this policy is gradually replacing certain measures previously accounted for as deductions from revenue.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

Actual Expenditures

1998-1999	1997-1998	1996-1997	1995-1996	1994-1995	1993-1994	1992-1993	1991-1992	1990-1991	1989-1990
1 023	1 216	1 278	1 455	1 447	1 332	1 310	1 216	1 111	1 030
531	499	585	643	641	657	660	685	693	635
74	67	80	86	86	81	83	83	81	71
422	587	586	506	532	516	578	537	529	370
44	41	45	61	61	49	47	45	39	37
513	430	433	425	430	443	448	402	375	345
891	661	610	724	782	632	767	646	630	581
9 580	9 449	10 040	10 453	10 446	10 154	10 361	9 970	9 430	8 468
5 665	5 096	5 061	5 124	5 077	4 925	4 587	4 099	3 440	3 282
162	137	164	179	184	190	199	185	189	168
82	146	81	84	90	95	99	100	108	113
486	454	460	454	489	495	495	465	431	388
94	36	42	99	86	38	84	35	34	77
153	142	149	149	152	160	164	160	117	100
88	77	83	100	95	100	104	98	90	74
504	437	451	472	506	544	577	582	581	550
845	1 085	631	511	490	557	559	526	478	420
14 600	12 926	12 865	13 040	13 072	12 945	12 699	12 344	11 314	10 301
703	664	696	719	719	713	743	779	835	651
1 507	1 363	930	1 460	1 551	1 533	1 614	1 663	1 588	1 624
72	68	68	70	74	69	79	76	73	80
-	-	(11)	(39)	(34)	40	18	15	(24)	(97)
38 039	35 581	35 327	36 775	36 976	36 268	36 275	34 711	32 142	29 268
6 573	6 765	5 855	6 034	5 882	5 316	4 756	4 666	4 437	4 015
44 612	42 346	41 182	42 809	42 858	41 584	41 031	39 377	36 579	33 283



Conseil du trésor
Québec